

WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.6356

MEMBERS OF THE GOVERNING BOARD

Paul Carras - President
 Paul Long - Vice President
 Brian Haley - Clerk
 Damian Armitage - Member
 Kris Wyatt - Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
 Gabe Simon, Assistant Superintendent of Personnel Services
 Audrey Kilpatrick, Assistant Superintendent of Business & Operations
 Kerry Callahan, Assistant Superintendent of Educational Services

School	<u>STUDENT ENROLLMENT</u>		
	2016-17 CALPADS	11/1/2017	12/4/2017
Sheridan Elementary (K-5)	67	53	51
First Street Elementary (K-5)	433	434	435
Carlin C. Coppin Elementary (K-5)	434	431	431
Creekside Oaks Elementary (K-5)	623	621	626
Twelve Bridges Elementary (K-5)	621	647	648
Foskett Ranch Elementary (K-5)	454	431	426
Lincoln Crossing Elementary (K-5)	659	648	648
Glen Edwards Middle School (6-8)	892	898	898
Twelve Bridges Middle School (6-8)	765	761	761
Lincoln High School (9-12)	1,832	1,942	1,932
Phoenix High School (10-12)	73	78	79
SDC Program (18-22)		10	10
TOTAL	6853	6,954	6,945

SDC Pre-School

Foskett Ranch 20
 First Street/LIP 69
 Carlin C. Coppin 0

ATLAS Program

28

Parent Education

Continuing Educ. Classes

GLOBAL DISTRICT GOALS

- Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
- Foster a safe, caring environment where individual differences are valued and respected.
- Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
- Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.
- Promote student health and nutrition in order to enhance readiness for learning.

Western Placer Unified School District

Regular Meeting of the Board of Trustees

December 19, 2017

WPUSD District Office/City Hall Building—3rd Floor Conference Room
600 Sixth Street, Lincoln, CA 95648

AGENDA

2017-2018 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

6:15 P.M. START

1. **CALL TO ORDER** – WPUSD District Office/City Hall Bldg. - 3rd Floor Conference Room
2. **COMMUNICATION FROM THE PUBLIC**

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters on the agenda. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose are located at the entrance to the Meeting Room. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

6:20 P.M.

3. **CLOSED SESSION** – WPUSD District Office – 4th Floor Overlook Room
 - 3.1 **CONFERENCE WITH LABOR NEGOTIATOR**
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:
~Scott Leaman, Superintendent
~Gabe Simon, Assistant Superintendent of Personnel Services
~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
~Kerry Callahan, Assistant Superintendent of Educational Services
 - 3.2 **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
Lincoln Crossing South Site and Adjacent Property APN: 327-010-014 (9.4 acres), APN: 327-010-012 (5.2 acres)
 - 3.3 **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF-15-514477
 - 3.4 **PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release -
Employee # CE 17/18.3
Roll call vote:

Regular Meeting of the Board of Trustees

December 19, 2017

Agenda

7:00 P.M.

4. ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE – District Office/City Hall Blvd., - 3rd Floor Conference Room

The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

4.1 Page 9 - CONFERENCE WITH LABOR NEGOTIATOR

Bargaining groups: WPTA & CSEA Negotiations

Agency Negotiators:

~Scott Leaman, Superintendent

~Gabe Simon, Assistant Superintendent of Personnel Services

~Audrey Kilpatrick, Assistant Superintendent of Business and Operations

~Kerry Callahan, Assistant Superintendent of Educational Services

4.2 Page 10 - CONFERENCE WITH REAL PROPERTY NEGOTIATOR

Lincoln Crossing South Site and Adjacent Property APN: 327-010-014 (9.4 acres), APN: 327-010-012 (5.2 acres)

4.3 Page 11 - CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF-15-514477

4.4 Page 12 - PERSONNEL

Public Employee Employment/Discipline/Dismissal/Release

Employee # CE 17/18.3

5. Page 14-44 - CONSENT AGENDA

NOTICE TO THE PUBLIC

All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

5.1 Certificated Personnel Report

5.2 Classified Personnel Report

5.3 Williams Uniform Quarterly Complaint Report

5.4 Ratification of Contract with All West Coachlines – Transportation Services to Sonoma State for First Street School

5.5 Ratification of Contract with TNT Fireworks and Western Placer Unified School District – Twelve Bridges Middle School

5.6 Ratification of Agreement between William Jessup University and the WPUSD

5.7 Ratification of Agreement between the University of Phoenix and the WPUSD

5.8 Ratification of Agreement between National University and the WPUSD

Roll call vote:

6. COMMUNICATION FROM THE PUBLIC

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7. **REPORTS & COMMUNICATION**

- Lincoln High School Student Advisory – Rebecca Luy
- Western Placer Teacher's Association – Tara Jeane
- Western Placer Classified Employee Association – Mike Kimbrough
- Superintendent - Scott Leaman

8. **◆ ACTION ◆ DISCUSSION ◆ INFORMATION**

Members of the public wishing to comment on any items should complete a yellow **REQUEST TO ADDRESS BOARD OF TRUSTEES** form located on the table at the entrance to the Board Room. Request forms are to be submitted to the Board Clerk before each item is discussed.

8.1 Information *Page 46 – **HORIZON CHARTER SCHOOLS 2016-17 ANNUAL FINANCIAL STATEMENTS AND AUDIT REPORT** - Kilpatrick (17-18 G & O Component I, II, III, IV, V)*

- Western Placer Unified School District, as the sponsoring authority for Horizon Charter Schools, is responsible for fiscal oversight. Accordingly, their annual financial statements and audit report are provided for your review.

8.2 Action *Page 86 – **APPROVE THE SELECTION OF LANDMARK CONSTRUCTION FOR LEASE-LEASEBACK SERVICES AND AWARD OF LEASE-LEASEBACK AGREEMENT FOR THE GLEN EDWARDS MIDDLE SCHOOL ADDITIONS AND MODERNIZATION PROJECT** - Adell (17-18 G & O Component I, II, III, IV, V)*

- On August 15, 2017, the Board approved Resolution 17/18.2, adopting procedures and guidelines for selection of the lease-leaseback contractor for projects including the prequalification of contractors.

8.3 Action *Page 104 – **2017-18 FIRST INTERIM REPORT** - Kilpatrick (17-18 G & O Component I, II, III, IV, V)*

- The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years.

8.4 Action *Page 251 – **APPROVE RESOLUTION NO. 17/18.10 AUTHORIZED SIGNATORIES FOR WESTERN PLACER UNIFIED SCHOOL DISTRICT** - Kilpatrick (17-18 G & O Component I, II, III, IV, V)*

- The Resolution 17/18.10, with board approval, authorizes the listed employees to act as agents for the District in matters relating to the conduct of business.

Roll call vote:

8.5 Action *Page 253 – **ADOPTION OF REVISED/NEW POLICIES/EXHIBITS/REGULATIONS** – Leaman (17-18 G & O Component I, II, III, IV, V)*

- The District Policy Committee and Management Team have reviewed the following new and revised policies/regulations/exhibits as per CSBA. They are now being presented for adoption by the Board of Trustees.

Regular Meeting of the Board of Trustees

December 19, 2017

Agenda

- BP 3280 Sale or Lease of District-Owned Real Property
- AR 3515.6 Criminal Background Checks for Contractors
- BP 4140/4240/4340 Bargaining Units
- BP/AR 5113.1 Chronical Absence and Truancy
- AR 5113.11 Attendance Supervision
- BP/AR 5113.12 District School Attendance Review Board

9. BOARD OF TRUSTEES

9.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

9.2 BOARD MEMBER REPORTS/COMMENTS

10. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➤ **January 16, 2018 7:00 P.M., Regular Meeting of the Board of Trustees – Lincoln High School**

11. ADJOURNMENT

Accommodating Those Individuals with Special Needs:

In compliance with the Americans with Disabilities Act, the Western Placer Unified School District encourages those with disabilities to participate fully in the public meeting process. If you have a special need in order to allow you to attend or participate in our public meetings, please contact the Office of the Superintendent, at (916) 645-6350 at least 48 hours in advance of the meeting you wish to attend so that we may make every reasonable effort to accommodate you, including auxiliary aids or services.

**DISCLOSURE
OF ACTION
TAKEN IN
CLOSED SESSION,
IF ANY**

Western Placer Unified School District

CLOSED SESSION AGENDA

Place: District Office/City Hall Bldg. – Overlook Room (Fourth Floor)

Date: Tuesday, December 19, 2017

Time: 6:20 P.M.

1. LICENSE/PERMIT DETERMINATION
 2. SECURITY MATTERS
 3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
 4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
 5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
 6. LIABILITY CLAIMS
 7. THREAT TO PUBLIC SERVICES OR FACILITIES
 8. PERSONNEL
 - * PUBLIC EMPLOYEE APPOINTMENT
 - * PUBLIC EMPLOYEE EMPLOYMENT
 - * PUBLIC EMPLOYEE PERFORMANCE EVALUATION
 - * PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/DISMISSAL/RELEASE
 - * COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE
 9. CONFERENCE WITH LABOR NEGOTIATOR
 10. STUDENTS
 - * STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
 - * STUDENT PRIVATE PLACEMENT
 - * INTERDISTRICT ATTENDANCE APPEAL
 - * STUDENT ASSESSMENT INSTRUMENTS
 - * STUDENT RETENTION APPEAL, Pursuant to BP 5123
 - * DISCLOSURE OF CONFIDENTIAL STUDENT RECORD INFORMATION
1. LICENSE/PERMIT DETERMINATION
 - A. Specify the number of license or permit applications.
 2. SECURITY MATTERS
 - A. Specify law enforcement agency
 - B. Title of Officer
 3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
 - A. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
 - B. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.
 - C. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
 - A. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
 - B. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.
5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
 - A. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
 - B. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.
6. **LIABILITY CLAIMS**
 - A. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
 - B. Agency claims against.
7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
 - A. Consultation with: specify name of law enforcement agency and title of officer.
8. **PERSONNEL:**
 - A. **PUBLIC EMPLOYEE APPOINTMENT**
 - a. Identify title or position to be filled.
 - B. **PUBLIC EMPLOYEE EMPLOYMENT**
 - a. Identify title or position to be filled.
 - C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
 - a. Identify position of any employee under review.
 - D. **PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/DISMISSAL/RELEASE**
 - a. It is not necessary to give any additional information on the agenda.
 - E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
 - a. No information needed
9. **CONFERENCE WITH LABOR NEGOTIATOR**
 - A. Name any employee organization with whom negotiations to be discussed are being conducted.
 - B. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
 - C. Identify by name the agency's negotiator
10. **STUDENTS:**
 - A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
 - B. **STUDENT PRIVATE PLACEMENT**
 - a. Pursuant to Board Policy 6159.2
 - C. **INTERDISTRICT ATTENDANCE APPEAL**
 - a. Education Code 35146 and 48918
 - D. **STUDENT ASSESSMENT INSTRUMENTS**
 - a. Reviewing instrument approved or adopted for statewide testing program.
 - E. **STUDENT RETENTION/ APPEAL**
 - a. Pursuant to Board Policy 5123
 - F. **DISCLOSURE OF CONFIDENTIAL STUDENT RECORD INFORMATION**
 - a. Prevent the disclosure of confidential student information.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Bargaining Groups:

WPTA & CSEA Negotiations

Agency Negotiators:

Scott Leaman, Superintendent

Gabe Simon, Assistant Superintendent
of Personnel Services

Audrey Kilpatrick, Assistant Superintendent
Business and Operations

Kerry Callahan, Assistant Superintendent of
Educational Services

AGENDA ITEM AREA:

Disclosure of action taken in
closed session

REQUESTED BY:

Scott Leaman
Superintendent

ENCLOSURES:

No

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

Labor Negotiator will give the Board of Trustees an update on Western Placer Teachers Association & Classified Schools Employee Association Bargaining Groups.

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.	
DISTRICT GLOBAL GOALS	
1.	Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2.	Foster a safe, caring environment where individual differences are valued and respected.
3.	Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4.	Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5.	Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
CONFERENCE WITH REAL PROPERTY
NEGOTIATORS

AGENDA ITEM AREA:
Closed Session

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 19, 2017

ROLL CALL REQUIRED:
No

BACKGROUND:

The Board of Trustee will disclose any action taken in closed session in regard the Lincoln Crossing South Site and Adjacent Property (APN(s): 327-010-014(9.4 acres), 327-010-012 (5.2 acres))

RECOMMENDATION:

Administration recommends the Board of Trustee disclose action taken in closed session in regard to Real Property.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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SUBJECT:

CONFERENCE WITH LEGAL COUNSEL –
EXISTING LITIGATION

AGENDA ITEM AREA:

Disclosure of Action Taken in
Closed Session

REQUESTED BY:

Scott Leaman, Superintendent
Kerry Callahan,
Assistant Superintendent of Educational Services

ENCLOSURES:

No

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Case: Mark Babbin and CAL200, S.F. County Superior Court (Case No. CPF-15-514477.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to Existing Litigation.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Public Employee Discipline/Dismissal/Release

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Gabe Simon, Ed.D. *GS*
Assistant Superintendent of Personnel Services

ENCLOSURES:

Yes

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

Yes (Closed Session)

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Employee # CE 17/18.3 Discipline/Dismissal/Release

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to Employee # CE 17/18.3 Discipline/Dismissal/Release.

CONSENT

AGENDA

ITEMS

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Certificated Personnel Report

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Gabe Simon

Assistant Superintendent of Personnel Services

GS

ENCLOSURES:

Yes

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

Categorical/General

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the certificated personnel report.

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT**

December 19, 2017

CERTIFICATED/MANAGEMENT

REQUEST FOR TEMPORARY LEAVE OF ABSENCE:

1.	Name:	Jennifer Horton
	Position:	STEM/CTE TOSA
	FTE:	1.0
	Effective Date:	From: November 13, 2017 To: December 22, 2017
	Site:	District Office

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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DISTRICT GLOBAL GOALS

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SUBJECT:

Classified Personnel Report

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Gabriel Simon *GS*
Assistant Superintendent of Personnel Services

ENCLOSURES:

Yes

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

General Fund/Categorical

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the classified personnel report.

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT**

December 19, 2017

CLASSIFIED/MANAGEMENT

NEW HIRES:

- | | |
|---|---|
| 1. Name: Marta Cardenas
Position: Campus/Café Supervisor
Salary: CSEA, Range 13, Step A
Hours: 2 Hours/5 Days a week
Days: 10 Months/Year | Effective: 12/8/17
Site: Twelve Bridges Middle
Replacement |
| 2. Name: Heather Glau
Position: Paraprofessional Aide
Salary: CSEA, Range 17, Step B
Hours: 5.66 Hours/5 Days a week
Days: 10 Months/Year | Effective: 12/5/17
Site: Lincoln High School
Replacement |
| 3. Name: April LaMontagne
Position: Grant Funded Instructional Aide
Salary: Range 2, Step A
Hours: 3.75 Hours/5 Days a week
Days: 10 Months/Year | Effective: 12/11/17
Site: Sheridan Elementary
Replacement |

SHORT-TERM ADDITIONAL POSITION:

- | | |
|--|---|
| 1. Name: Jeana MacLeod
Position: Intervention Services Provider
Hours: 45 Minutes/5 Days a week | Effective: 11/27/17 through 6/1/17
Site: Twelve Bridges Elementary |
|--|---|

ADDITIONAL POSITION:

- | | |
|---|--|
| 1. Name: Kathleen Cummings
Position: School Clerk II
Hours: 4 Hours/5 Days a week
Days: 11 Months/Year | Effective: 12/18/17
Site: Twelve Bridges Elementary
Replacement |
|---|--|

PROMOTION/SITE TRANSFER:

- | | |
|--|--|
| 1. Name: Kathleen Cummings
Position: Health Clerk
Hours: 3 Hours/5 Days a week
Days: 10 Months/Year | Effective: 12/18/17
Site: Twelve Bridges Elementary
Replacement |
|--|--|

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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SUBJECT:

Williams Uniform Quarterly
Complaint Report

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Scott Leaman,
Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

One component of the Williams Settlement Legislation requires each district to submit a quarterly report to the County Superintendent and the Governing Board on the nature and resolution of complaints addressing insufficient instructional material, teacher vacancies and misassignments, and emergency or urgent facilities issues.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the results of the Williams Uniform Complaint report.

Quarterly Report on Williams Uniform Complaints
[Education Code § 35186(d)(e)]

District: Western Placer Unified School District

Person completing this form: Rosemary Knutson

Title: Secretary to the Superintendent

Quarterly Report Submission Date: ☐ April Due: April 30th
(Check one) ☐ July Due: July 31st
☒ October Due: October 31st
☐ January Due: January 31st

Date quarterly report was or will be reported publicly at a regularly scheduled board meeting: 12/19/17


☒ No complaints were filed with any school in the district or with a district official during the quarter indicated above.

☒ Complaints were filed with a school(s) in the district or with a district official during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	-0-	-0-	-0-
Teacher Vacancy or Misassignment	-0-	-0-	-0-
Facilities Conditions	-0-	-0-	-0-
CAHSEE Intensive Instruction & Services	-0-	-0-	-0-
TOTALS	-0-	-0-	-0-

Scott Leaman

Print Name of District Superintendent


Signature of District Superintendent

December 12, 2017

Date

Please submit to: Jessica Garlock, Administrative Assistant
County Superintendent of Schools
Placer County Office of Education
360 Nevada Street, Auburn, CA 95603
(530) 889-5581 / Fax: (888) 292-4936

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of Contract with All West Coachlines -
Transportation Services to Sonoma State for
First Street School

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business
Services and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Co-Curricular/Categorical

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract is for transportation services with All West Coachlines for students and teachers of First Street School for a field trip to Sonoma State Historic Park on March 14, 2018. The services cost \$3,017.90 and will be funded with Co-Curricular/Categorical.

RECOMMENDATION:

Administration recommends that the Board ratify the contract proposal agreement between All West Coachlines and Western Placer Unified School District.

CONFIRMATION

Charter ID	72326
Movement ID	80999
Move Date	03/14/2018
Client ID	FIST001
Phone	(916) 645-8330
Contact Customer	FIRST STREET SCHOOL ATTN: TRACY PELLEGRINO 1400 FIRST STREET LINCOLN, CA 95648
Group Name	

All West Coachlines
7701 Wilbur Way
Sacramento, CA 95828
Phone: (916) 423-4000 • (800) 843-2121
Fax: (916) 689-5926

Salesperson: Tammy Tiner

Pickup Time	3/14/18 6:45 am
First Pickup	1400 FIRST ST, LINCOLN, CA
Arrival	3/14/18 9:00 am

Destination	363 3RD STREET WEST, SONOMA, CA
Leave Time	3/14/18 5:00 pm
Back Time	3/14/18 7:00 pm

First Pickup Instructions

FIRST STREET SCHOOL - DEPARTING @ 7:00 AM

SPAB

DVD PLAYERS

VEHICLES

Seats	Vehicle Description	Vehicle ID	
56	56 Coach		\$1,508.95
56	56 Coach		\$1,508.95
Vehicle Total including PUC Tax if applicable			\$3,017.90

Movement Total \$3,017.90

Payment Terms: Payment is due 14 days in advance of charter

Deposit Requirements: Please provide copy of purchase order

Destination Instructions

- 1) SONOMA STATE HISTORIC PARK
- 2) DINNER STOP ON WAY HOME - CORDELIA

Please sign and return one copy of this agreement to confirm your order. Agreement includes terms on the reverse side.
Should you need to change or cancel this reservation please call the charter department at All West Coachlines, (800) 843-2121.

Signature: _____

Title: _____

Asst Supt of Business Sys and Operations

Date: _____

GENERAL TERMS AND CONDITIONS

1. **GENERAL.** This document contains all of the terms and conditions under which CUSA AWC LLC, dba All West Coachlines (the "Company", "Us", "We") agrees to furnish service to you ("Customer" or "You"). When you sign this document it is a legally binding contract, and it can only be changed by a later written agreement between us. Carefully read this entire document before signing.

2. **ITINERARY.** A written itinerary must be received no later than fourteen (14) days before departure. Our driver will be given a copy of your entire itinerary, and he will be instructed to follow it strictly. He has no authority to agree to make any changes in the trip schedule without the prior approval of an authorized Company supervisor. Therefore, if, after your trip begins, you want to make any change in the agreed itinerary, you must notify your driver at once and he will contact the Company. If we agree to the change you request, you must then pay the full amount of any increase in the contract price immediately upon completion of the trip. Any additional charges will be based on the Company's current published rates.

3. **COMPLIANCE WITH LAWS.** All itineraries must allow the driver and the Company to comply with all Federal, State and local regulations or ordinances. Drivers are limited to: a) 15 consecutive hours on duty in any one day (including ½ hour driver preparation; and b) of this 15 hours, a maximum of 10 hours may be actual driving hours. If your itinerary requires the use of more than one driver, either the price of the charter will be adjusted or the itinerary must be changed to allow for only one driver. Upon reaching your destination, if the driver's total on-duty hours have been used, the driver must have a minimum of 9 hours off-duty. The Customer is responsible for the driver's overnight room accommodations unless you and the Company have agreed in advance that the Company will provide the driver's room and bill you for the charges.

4. **RESPONSIBILITY FOR BAGGAGE.** The Company assumes no risk for handling baggage and other passenger's property and is not liable for any loss of such items stored anywhere in the bus. Passengers may only bring baggage and other property in an amount that can conveniently be carried in the chartered bus. Each passenger is responsible for removing all of their personal property and baggage from the interior of the bus at the end of each travel day and when the trip ends.

5. **STANDING WHILE BUS IN MOTION.** Buses may start or stop suddenly. Passengers are requested not to change seats or utilize the restroom when the bus is in motion unless exercising extreme caution. The Company will not be responsible for injuries to passengers who stand or walk while the bus is in motion. Charter groups must provide adequate supervision and discipline.

6. **SERVICE SUBJECT TO TARIFF.** Customer agrees that the performance of the service described in this order is subject to tariff regulations.

7. **RIGHT TO SUBSTITUTE EQUIPMENT.** The Company has the right, at its sole discretion to substitute equipment from our fleet or from other companies in order to fulfill this charter agreement.

8. **CHARGES.** The "TOTAL CHARTER PRICE" shown is the Company's estimate based upon our current tariff and our best estimate of the specific services you have requested before adding any fuel surcharge. Charters exceeding the miles or hours booked will be billed for additional charges. Additional hours are billed in 1 hour increments. Charges do not include driver gratuity.

9. **FUEL SURCHARGE.** All trips are subject to a fuel surcharge. Fuel surcharges are subject to change.

10. **DEPOSIT.** When a deposit is required, there is a 50% deposit per bus due 10 days after you receive your confirmation in the mail. If the deposit is not received when it is due, we may cancel the charter.

11. **PAYMENT.** Payment is due 14 days before departure unless satisfactory credit arrangements have been made and approved. Payment must be made in cash or by check payable to All West Coachlines. We accept VISA, MasterCard, American Express or Discover Card. A handling fee will be charged when paying with a credit card.

12. **FINANCE CHARGES.** If you have made credit arrangements with us to pay after departure and you fail to pay on time, we will charge you a finance charge on all past-due amounts of 1.5% for each 30 day period that the bill is past-due.

13. **CLEANING AND REPAIRS.** The Customer is liable for extraordinary cleaning and for all repairs to our vehicle (beyond normal wear) caused by members of your party. You agree to pay for all repairs and excess cleaning charged within the company's terms of payment.

14. **EXTRA FEES.** Parking, tolls, airport fees and entry fees for parks and/or attractions are the responsibility of the Customer.

15. **ALCOHOLIC BEVERAGES.** If alcoholic beverages are brought on board our vehicle, a \$300.00 deposit is required. Alcohol deposits will be refunded after completion of the trip if the coach is left in good condition. Please allow 10 working days for refund to be processed. The Company reserves the right to refuse or terminate transportation to any person that displays aggressive behavior or appears to be under the influence of alcohol or other intoxicating substances. Glass containers and kegs are not allowed on our buses.

16. **SMOKING ON THE BUS.** No smoking is permitted on our buses.

17. **CANCELLATIONS.** Charters booked, but not prepaid or confirmed by either party, may be cancelled by either You or the Company without notice. Tips cancelled less than 72 hours but more than 24 hours before spot time are subject to a \$250.00 per bus cancellation fee. Tips cancelled less than 24 hours before spot time are subject to a cancellation fee of 50% of the charter price. Cancellation at spot is subject to no refund.

18. **TIME OF ARRIVAL AND DEPARTURE.** The Company does not guarantee to arrive at or depart from any point at a specific time, but will endeavor to meet the schedule submitted by its agent or employee.

19. **FORCE MAJEURE.** The Company is not responsible for any delays, changes of schedule or cancellations resulting, directly or indirectly, from any act of God, public enemies, authority of law, quarantine, perils of navigations, riots, strikes, the hazard or dangers incident to a state of war, accidents, breakdowns, road conditions, weather conditions, and other conditions beyond the Company's control.

20. **ACCOMMODATIONS FOR THE DISABLED.** Any group which requires an ADA accessible bus is requested to inform us at the time of the reservation, and must notify us in writing no later than 48 hours prior to the charter's departure.

21. **OXYGEN BROUGHT ON BOARD.** Groups with members using personal oxygen canisters must give the Company 48 hours advance notice. Each group member may have two (2) canisters inside the bus. Additional canisters must be transported under the bus and properly secured in the forward baggage compartment. Canisters stored under the bus must be properly packaged by the group member in protective cases with safety caps on the valves. Canisters may not exceed 4.5 inches in diameter and 26 inches in length.

22. **CASINO/INDIAN GAMING.** All Passengers must be at least 21 years of age. NO CHILDREN ALLOWED.



CERTIFICATE OF LIABILITY INSURANCE

5/1/2018

DATE (MM/DD/YYYY)

4/21/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER LOCKTON COMPANIES 5847 SAN FELIPE, SUITE 320 HOUSTON TX 77057 866-260-3538	CONTACT NAME:		
	PHONE (A/C, No, Ext):	FAX (A/C, No):	
INSURED 1054466 All West Coachlines, Inc. A Coach USA Company 7701 Wilbur Way Sacramento CA 95828	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Greenwich Insurance Company		22322
	INSURER B: XL Insurance America, Inc.		24554
	INSURER C: National Union Fire Ins Co Pitts. PA		19445
	INSURER D: Lloyds of London		
	INSURER E: AIG Europe Limited		0
INSURER F:			

COVERAGES

CERTIFICATE NUMBER: 13882686

REVISION NUMBER: XXXXXXXX

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADOL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> CG 00 01 04/13 GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:	Y	Y	RGD943765104	5/1/2017	5/1/2018	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ Excluded PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRE AUTOS ONLY <input checked="" type="checkbox"/> MCS-90B <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	RAD943765204	5/1/2017	5/1/2018	COMBINED SINGLE LIMIT (Ea accident) \$ 5,000,000 BODILY INJURY (Per person) \$ XXXXXXXX BODILY INJURY (Per accident) \$ XXXXXXXX PROPERTY DAMAGE (Per accident) \$ XXXXXXXX \$ XXXXXXXX
C	<input checked="" type="checkbox"/> UMBRELLA LIAB EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 25,000	Y	Y	28189157	5/1/2017	5/1/2018	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$ XXXXXXXX
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	RWD943541204 (AOS) RWR943541304 (WI)	5/1/2017 5/1/2017	5/1/2018 5/1/2018	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Excess Auto Liability	Y	Y	PN1600453	5/1/2017	5/1/2018	\$5M Each Occ/\$10M Annual Agg
E	Excess Auto Liability	Y	Y	62785432	5/1/2017	5/1/2018	5,000,000 CSL per occurrence

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

WAIVER OF SUBROGATION IS GRANTED IN FAVOR OF CERTIFICATE HOLDER ON ALL POLICIES WHERE AND TO THE EXTENT REQUIRED BY WRITTEN CONTRACT WHERE PERMISSIBLE BY LAW. CERTIFICATE HOLDER IS NAMED AS ADDITIONAL INSURED (EXCEPT FOR WORKERS' COMP/EL) WHERE AND TO THE EXTENT REQUIRED BY WRITTEN CONTRACT.

CERTIFICATE HOLDER

13882686

Western Placer Unified School District
600 Sixth St
Lincoln CA 95648

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of Contract with TNT
Fireworks and Western Placer Unified
School District-Twelve Bridges Middle School

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of
Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Twelve Bridges Middle School
Music Program Fundraising

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract is for services with TNT Fireworks and Twelve Bridges Middle School for the 2017-18 school year. The services provide WPUSD with a fireworks stand at the Lincoln Village at the Twelve Bridges Shopping area. The estimated cost of these services is \$1,773.75 and will be paid with the TBMS Music Program Fundraising.

RECOMMENDATION:

Administration recommends that the Board ratify the contract agreement between TNT Fireworks and Twelve Bridges Middle School.

CONTRACT AGREEMENT TNT FIREWORKS



Southern California: 555 N. Gilbert St., Fullerton, CA 92833 1-800/585-9487
 Northern California: 8151 Power Ridge Rd., Sacramento, CA 95826 1-800/905-8594
 Central California: 2945 S. Elm Ave., Fresno, CA 93706 1-800/246-9630
 Las Vegas, Nevada: 720 W. Cheyenne Ave., Ste. 50, No. Las Vegas, NV 89030 1-702/453-7750



Date: 12/23/16 Program: TNT FIREWORKS Fire Waiver: 30 % Liability: 30 % Discount: 50 %
 Account Name: WPUSD TWELVE BRIDGES MS MUSIC Account No: 2026723 Location No: CNM3265
 Chair: NATHAN BROWN Location Name: LINCOLN VILLAGE @ TWELVE BRIDG
 Address: 770 WESTVIEW DR * Address: 805 - 855 TWELVE BRIDGES ROAD
 City, State, Zip: LINCOLN, CA 95648 Intersection: _____
 E-Mail: nbrown@wpusd.k12.ca.us City, State, Zip: LINCOLN, CA
 Telephone: (C) _____ (W) _____ (H) _____
 Co-Chair: _____ Sales Period: JULY 2018
 Address: _____ Sales Assoc.: Aaron Crawford Assoc. No.: 531
 City, State, Zip: _____ E-Mail: _____
 Telephone: (C) _____ (W) _____ (H) _____

The Account agrees to participate in the TNT credit card program using _____ terminal(s) with an estimated rental of \$ _____ per terminal and an estimated processing fee _____ % of all credit card sales. Credit Card Agreement to follow. _____ (initial)

ESTIMATED EXPENSES:

ITEM DESCRIPTION	AMOUNT EACH	BILL TO ACCOUNT
IPAD-READER RENTAL	1 0.00	180.00
ADVERTISING / COUPONS	1 0.00	40.00
24" Stand Service Fee	1 0.00	350.00
FIRE EXTINGUISHER RENTAL	2 24.00 0.00	39.00 49.00
SFM License	1 0.00	50.00
Location Rent	1 0.00	1000.00
Freight Charge	1 0.00	50.00 75.00
STAND SERVICE SALES TAX	1 0.00	29.75

* American Promotional Events, Inc. will attempt to provide Account with the stand location listed above. American Promotional Events, Inc. will also attempt to maintain the same cost for location rental as listed above. However, agreements with property owners may cause the stand location and/or the location rental cost for Account to change. Account understands that the stand location and/or location rental cost is subject to change. _____ (initial)

AMERICAN PROMOTIONAL EVENTS, INC. (HEREAFTER, "AMERICAN"), AGREES TO PROVIDE ACCOUNT WITH THE FOLLOWING SERVICES:

1. Maintain adequate warehouse of highest quality fireworks that existing facilities and conditions permit, maintain supply point to provide orders and reorders, and have available sales aids and signs.
2. Assist if necessary in securing licenses, permits, etc., provide liability insurance as a percentage of invoice. No insurance refunded on return of merchandise.
3. Provide a waiver of the cost of any merchandise in Account's possession lost due to fire. The cost of the fire waiver will be charged as a percentage of invoice. Fire waiver cost is not refundable on returns.
4. Allow Account to return on or before July 9th, all unsold/unmarked merchandise in full unit quantities. Assortments are returnable individually for full credit.

BY SIGNING THIS CONTRACT ACCOUNT AGREES TO THE FOLLOWING:

1. Account will purchase their entire supply of (UN0336) Consumer Fireworks from AMERICAN for the selling season as specified. Account understands that retailing products from other suppliers will void the insurance coverage provided.
2. Account will protect the merchandise from damage (such as water damage) and theft for the time that it is in its possession. This is for Account's protection as it is responsible for merchandise from the time it is delivered until it is returned to AMERICAN and signed for.
3. Account shall abide by all state and local ordinances, laws and regulations governing the sale of fireworks and the operation of its stand.
4. Account will inventory and pack carefully all goods that are allowed to be returned for credit, and return them to AMERICAN no later than July 9th.
A Late Return Fee of \$50.00 will be charged for any merchandise returned after July 9th.
5. Account is responsible for obtaining a Sales Tax Permit where required, collecting and paying the required taxes. Account will also provide AMERICAN with the tax registration number prior to shipment of merchandise. _____ (initial)
6. Account shall be solely responsible for the maintenance and appearance of the selling site throughout the selling period and shall remove all litter and possessions prior to the end of the selling season. Failure to comply with this provision could result in Account being charged a removal fee of \$200.00 and possibly the loss of any bond from the local authority. _____ (initial)
7. Account shall be responsible for performing under any performance bond posted by AMERICAN for Account as required by local authority.
8. Account shall pay the full invoice amount covering the initial order to AMERICAN no later than July 5th. A LATE PAYMENT FEE OF 2% OF THE OUTSTANDING BALANCE WILL BE CHARGED IF ACCOUNT HAS NOT PAID THE INITIAL INVOICE BY JULY 5th. The balance owing to AMERICAN is due within 10 days of date of statement. The balance due from Account is placed in the hands of an attorney for collection, reasonable attorney fees and court costs will be added to the balance due. _____ (initial)
9. This contract is contingent upon Account having all past due balances in good standing by August 15th of the year preceding the sales period.
10. Account shall pay AMERICAN all city/county filing fees and full location rental fee if Account fails to perform under this contract, in addition to any other expenses AMERICAN may recover.
11. This contract is the entire agreement between AMERICAN and Account and supersedes any verbal agreements. Any modification of this contract must be in writing and signed by AMERICAN and Account _____ (initial)

THIS CONTRACT VALID WHEN SIGNED BY A REPRESENTATIVE OF AMERICAN AND APPROVED BY THE HOME OFFICE.

Aaron Crawford _____ Date _____
 AMERICAN Sales Associate
Andrey K... _____ Date 12/21/17
 Authorized Agent for Account
 Supt. of Business Svcs and Operations

 AMERICAN Home Office Rep. _____ Date _____
 Authorized Agent for Account - Please Print Name

By signing this contract I acknowledge that I am authorized by the Account to sign this Agreement for the fireworks season listed above.

Original - Office Yellow - Customer Pink - Sales Associate Green - House File



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/1/2018

10/31/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Lockton Companies 3280 Peachtree Road NE, Suite #250 Atlanta GA 30305 (404) 460-3600	CONTACT NAME:	
	PHONE (A/C, No, Ext): FAX (A/C, No):	
INSURED 1359629 American Promotional Events, Inc. DBA TNT Fireworks, Inc. 555 North Gilbert Avenue Fullerton CA 92833	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Everest Indemnity Insurance Company	10851
	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 14031875 **REVISION NUMBER:** XXXXXXXX

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER:	Y	N	S18GL00242-171	11/1/2017	11/1/2018
						EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		NOT APPLICABLE			COMBINED SINGLE LIMIT (Ea accident) \$ XXXXXXXX BODILY INJURY (Per person) \$ XXXXXXXX BODILY INJURY (Per accident) \$ XXXXXXXX PROPERTY DAMAGE (Per accident) \$ XXXXXXXX \$ XXXXXXXX
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$		NOT APPLICABLE			EACH OCCURRENCE \$ XXXXXXXX AGGREGATE \$ XXXXXXXX \$ XXXXXXXX
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	NOT APPLICABLE		PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ XXXXXXXX E.L. DISEASE - EA EMPLOYEE \$ XXXXXXXX E.L. DISEASE - POLICY LIMIT \$ XXXXXXXX

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Additional Insured: The property located at 805-855 Twelve Bridges Road, Lincoln, CA 95648 (Loc# CNM3265). WPUSD Music Program / Twelve Bridges Middle School and/or agents, employees or volunteers / Western Placer Unified School District / Lincoln Fire Department / City of Lincoln and/or volunteers / The above listed are Additional Insured with respect to the General Liability Policy as required by written contract subject to policy terms, conditions and exclusions.

CERTIFICATE HOLDER**14031875**Western Placer Unified School District
600 Sixth Street #600
Lincoln CA 95648**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2016 ACORD CORPORATION. All rights reserved.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – DESIGNATED
PERSON OR ORGANIZATION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

Western Placer Unified School District
600 Sixth Street
Suite 400
Lincoln, CA 95948

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. In the performance of your ongoing operations;
or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to Section III – Limits Of Insurance:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
 2. Available under the applicable Limits of Insurance shown in the Declarations;
- whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of Agreement
between William Jessup University and
the Western Placer Unified School District

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Gabe Simon, Ed.D.
Assistant Superintendent of Personnel Services

ENCLOSURES:

Agreement

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

The Western Placer Unified School District and William Jessup University approve of this agreement. This agreement will authorize William Jessup University students to have student teaching placements at our school sites in our District.

RECOMMENDATION:

Administration recommends the Board of Trustees ratify the Agreement between Western Placer Unified and William Jessup University.

**MEMORANDUM OF UNDERSTANDING
AND AGREEMENT TO PROVIDE STUDENT TEACHING, ASSISTING & OBSERVATION
EXPERIENCES**

This Memorandum of Understanding and Agreement to Provide Student Teaching, Assisting and Observation Experiences ("Agreement"), is entered into this 15th day of November, 2017, by and between the William Jessup University ("University") and the Western Placer Unified School District ("District").

RECITALS

WHEREAS, pursuant to the provisions of the Education Code of the State of California, the governing board of any school district is authorized to enter into agreements with any institution approved by the California Commission on Teacher Credentialing (CCTC) as a teacher education institution to provide teaching experience to students enrolled in the teacher preparation curricula of such institutions; and

WHEREAS, University is approved by the CCTC as a teacher education institution.

TERMS

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained in this Agreement, University and District agree as follows:

I. DISTRICT RESPONSIBILITIES

A. District shall provide a student teaching ("Teaching"), Assisting and/or Observation experiences in the schools or classes of District, based on mutual agreement by District and University. Such experiences shall be under the direct supervision, evaluation, and instruction of District and University employees, through their duly authorized representatives. "Teaching" as used in this Agreement means active participation in the duties and functions of classroom teaching under the supervision and instruction of employees of District. These employees will: a) hold valid teaching credentials issued by the CCTC, other than emergency or provisional credentials, authorizing them to serve as classroom teachers in the schools and classes of District; b) be identified as a teacher excellence; c) have at least 5 years of teaching experience.

"Assisting" as used in this Agreement means active participation in specific and targeted functions of classroom teaching under the supervision and instruction of employees of District. These employees will hold valid teaching credentials issued by the CCTC, other than emergency or provisional credentials, authorizing them to serve as classroom teachers in the schools and classes of District.

"Observation" as used in this Agreement means observing multiple and specific grade levels, subjects and programs in the schools and/or classes of District under the supervision and instruction of employees of District. These employees will hold valid teaching credentials issued by the CCTC, other than emergency or provisional credentials, authorizing them to serve as classroom teachers in the schools and classes of District.

B. The assignment of candidates of the University for "Teaching," "Assisting" and/or "Observing" experiences is by mutual agreement of District and University. Such experiences shall be under the direct supervision, evaluation, and instruction of District and University employees, through their duly authorized representatives.

The assignment of a candidate of the University for "Teaching" in the District shall be deemed effective for the purpose of this Agreement as of the date the Student Teaching Plan is reviewed, complete and signed by District and University employee, through their duly authorized representatives.

The assignment of a candidate of the University for "Assisting" in the District shall be deemed effective for the purposes of this Agreement as of the date an Assisting Letter is reviewed and signed by the District, through their duly authorized representatives.

The assignment of a student of the University for "Observing" in the District shall be deemed effective for the purposes of this Agreement as of the date an Observation Letter is reviewed signed by the District, through their duly authorized representatives.

C. District for good cause, may refuse to accept "Teaching", "Assisting", or "Observing" students from University. Additionally, District for good cause, may terminate any student's "Teaching", "Assisting", or "Observing" experience.

II. UNIVERSITY RESPONSIBILITIES

A. University "Teaching" candidates will have an assigned University Supervisor. This Supervisor will meet with District (principal(s) and Cooperating Master Teacher(s)) to review and clarify University's Field Experience Manual including number of observations, starting and ending dates, orientation to Teacher Performance Expectations and Teacher Performance Assessments, and honorarium process.

University "Teaching" candidates will teach in the District, based on mutual agreement by District and University, for a term as agreed to on the Student Teaching Plan. The candidate will be concurrently enrolled in University coursework, which supports their "Teaching" experience.

University "Assisting" candidates will assist in the District, based on mutual agreement by District, for a term as agreed to on the Assisting Letter. The candidate will be concurrently enrolled in University coursework, which supports their "Assisting" experience.

University students will "Observe" in the District, based on mutual agreement by District, for a term as agreed to on the Observation Letter. The student will be concurrently enrolled in University coursework, which supports their "Observing" experience.

B. University "Teaching" candidates will possess valid CCTC Certificates of Clearance (LiveScan/Fingerprinting) and have passed the California Basic Educational Skills Test (CBEST), passed all California Subject Examinations for Teachers (CSET) and have T.B. Clearance.

University "Assisting" students will possess valid CCTC Certificates of Clearance (LiveScan/Fingerprinting) and have passed the CBEST.

University "Observing" students will possess valid CCTC Certificates of Clearance (LiveScan/Fingerprinting).

III. HONORARIUM FOR COOPERATING MASTER TEACHERS (TEACHING) and Content Mentors

In support of a University candidate who is "Teaching", the University will pay the Cooperating Master Teacher and/or a Content Mentor an honorarium for the performance of all services required to be performed by District and University under this Agreement and listed in the Field Experience Manual for Student Teaching. The Cooperating Master Teacher must complete a W-9 and sign an Independent Service Agreement. The honorarium is for serving as full-time Cooperating Master Teacher is four hundred dollars (\$400.00) per student teacher supervision placement completed in a semester within District. The Content Mentor honorarium is three hundred dollars (\$300.00) to support up to four pre-service teachers in one semester. The honorarium is paid within 30 days of the completion of the student teaching supervision experience, providing University has completed W-9, Independent Service Agreement.

If University terminates the assignment of a student to teach in District, the Cooperating Master Teacher shall receive payment of an amount for such student as though there had been no termination of the assignment.

If the District terminates the assignment of a student to teach in District, the Cooperating Master Teacher shall receive a prorated amount based on the number of completed weeks of teaching.

IV. RELEASE

The District grants permission to the University to use the District name without payment in diverse public settings for presentations, publications and web-based/electronic media.

V. INDEMNITY

District and University agree to protect, hold harmless, indemnify and defend each other (including their respective officers, officials, employees, students and volunteers) from any and all liability (including reasonable attorneys fees) resulting from injury to or death sustained by any person or damage to property of any kind, which is in any way connected with the performance of this Agreement, except that said hold harmless and indemnification shall not be applicable to liability arising from the sole negligence or the sole willful misconduct of District or University.

VI. DISTRICT AND UNIVERSITY INSURANCE

District and University each agree to keep in full force and effect, during the term of this Agreement, insurance to meet their respective obligations and liabilities hereunder and such insurance shall include but not be limited to the following:

- Commercial General Liability and Auto Liability with limits of not less than \$1,000,000 per occurrence, and \$3,000,000 in the aggregate, for bodily injury, personal injury and property damage, endorsed to name the other party to this Agreement as additional insured;
 - Medical Professional Liability with limits of not less than \$1,000,000 per occurrence, and \$3,000,000 in the aggregate;
- Workers' Compensation coverage with statutory limits; and
 - Employers Liability coverage with limits of not less than \$1,000,000 per occurrence, and \$3,000,000 in the aggregate.

Each insurance policy required above shall be endorsed to state that coverage shall not be suspended, voided, or canceled by either party, except after sixty (60) days prior written notice by certified mail, return receipt requested, has been given to the other party to this Agreement.

District and University, upon request of either party, shall each cause to be issued to the other evidence of such insurance prior to the commencement of this Agreement and annually thereafter.

VII. DISPUTES

In the event that a dispute arises between the parties with regard to the rights or duties created by this Agreement, or in the event of a breach of this Agreement by either party, the parties hereto agree to meet and confer in good faith in an effort to resolve the dispute or issue.

In the event the parties are unable to informally resolve the dispute within thirty (30) days after the dispute has arisen, the parties agree to decide whether to attempt to settle the dispute through arbitration or litigation. In order to send a dispute to arbitration, both parties must agree in writing that arbitration is their chosen method of resolving the dispute in question.

VIII. GENERAL PROVISIONS

- A. Term of Agreement. The term of this Agreement shall commence on 11/15/2017 and shall terminate on 11/15/2022.
- B. Termination. This Agreement may be terminated by either party without cause upon thirty (30) days prior written notice; provided, however, that any such termination by District shall not be effective as to any student who at the date of mailing of the notice by District was receiving teaching or counseling experience within District until the student has completed his or her assignment, except at the election of University.
- C. Entire Agreement; Modification. This Agreement contains all the terms between the parties and may be modified only in writing signed by both parties.
- D. Applicable Law. The terms and conditions of this Agreement shall be interpreted in accordance with the laws of the State of California.

E. Severability. In the event any court of competent jurisdiction determines that any paragraph or subparagraph of this Agreement is invalid or unenforceable for any reason, all remaining paragraphs or subparagraphs shall remain in full force and effect.

F. Confidentiality. Both parties shall protect the confidentiality of each others records and information, and shall not disclose confidential information without the prior written consent of the other party. University agrees to comply with District policy and procedure related to patient confidentiality.

G. Notices. Any notice to either party hereunder must be in writing signed by the party giving notice, and shall be served either personally or by registered or certified mail addressed as follows:

To University:

Dr. Nathan Herzog
School of Education, Dean
William Jessup University
333 Sunset Blvd.
Rocklin, CA 95675

To District:

and

David Punt
Finance and Administration, CFO
William Jessup University
333 Sunset Blvd.
Rocklin, CA 95765

Dan Albrecht
Academic Director
Bay Area Campus
William Jessup University
1190 Saratoga Ave
San Jose, CA 95129

H. Status of the Parties. It is expressly understood and agreed that this Agreement is not intended, and shall not be construed, to create the relationship of agent, servant, employee, partnership, joint venture or association between University and District; rather it is an affiliation between independent contractors, these being University and District.

IN WITNESS WHEREOF, this Agreement has been executed by and on behalf of the parties hereto, the date written above

William Jessup University

District

By:

Name

School of Education, Dean

Title

Date

By:

Name

Title

Date

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of Agreement
Between the University of Phoenix and
the Western Placer Unified School District

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Gabe Simon, Ed.D. *GS*
Assistant Superintendent of Personnel Services

ENCLOSURES:

Agreement

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

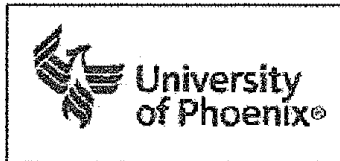
No

BACKGROUND:

The Western Placer Unified School District and University of Phoenix approve of this agreement. This agreement will authorize University of Phoenix students to have student teaching placements at our school sites in our District. The students will also be authorized to complete observation hours per their course requirements.

RECOMMENDATION:

Administration recommends the Board of Trustees ratify the Agreement between Western Placer Unified and University of Phoenix.



University of Phoenix
Academic Affairs
1625 Fountainhead Parkway
Mailstop: CF-SX03
Tempe, AZ 85282
(602) 387-2834 Fax (602) 383-5099

**UNIVERSITY OF PHOENIX
SCHOOL AFFILIATION AGREEMENT-California**

This Affiliation Agreement made and entered into this 16th day of November, 2017, by and between The University of Phoenix, Inc., an Arizona for-profit corporation, hereinafter referred to as the "UNIVERSITY" and Western Placer Unified School District, an entity domiciled in the State of California, hereinafter referred to as the "SCHOOL."

I. PURPOSE

The purpose of this Agreement is to provide education experiences for selected UNIVERSITY students, hereinafter "STUDENTS", which take place at the SCHOOL and in which the SCHOOL will participate.

II. OBLIGATIONS OF THE UNIVERSITY

1. The UNIVERSITY will offer educational programs accredited by appropriate organizations; and will determine standards of education, hours of instruction, learning experiences, administration, matriculation, promotion, and graduation.
2. The UNIVERSITY will keep all records and reports on STUDENT experiences in accordance with UNIVERSITY policy and regulatory requirements.
3. The UNIVERSITY will plan with the SCHOOL, in advance, its schedule of STUDENT assignments to the designated areas, including dates and numbers of STUDENTS.
4. The UNIVERSITY agrees to inform STUDENTS that STUDENTS shall be responsible for following the rules and regulations of the SCHOOL, including recognition of the confidential nature of information regarding pupils and their records.
5. The UNIVERSITY will provide to the SCHOOL a copy of course objectives for the learning experience. The SCHOOL, together with the UNIVERSITY, will make arrangements for evaluating the learning experience.
6. The UNIVERSITY will assign a faculty supervisor who will collaborate with the SCHOOL'S mentoring teacher. For purposes of this Agreement, the term "mentoring teacher" shall be defined as the district educator who has been assigned to supervise the STUDENT.
7. STUDENTS shall not be considered as employees or agents of the UNIVERSITY.
8. To help defray costs associated with the placement of STUDENTS at the SCHOOL, the UNIVERSITY shall pay compensation in accordance with Exhibit A, attached hereto and incorporated herein, upon completion of STUDENT'S assignment at the SCHOOL, or at

such other time as the parties agree.

III. OBLIGATIONS OF THE SCHOOL

1. The SCHOOL shall maintain sole responsibility for the instruction, education and welfare of its pupils. SCHOOL shall be responsible for providing adequate staffing necessary to maintain the highest level of quality education for its pupils.
2. The SCHOOL agrees that STUDENTS assigned to it for counseling, administration, teaching, and/or observation experiences are under the supervision, control, and responsibility of the SCHOOL.
3. The SCHOOL shall retain the right, in its sole discretion, to request the removal of any individual from any area of the SCHOOL premises. STUDENTS shall be instructed by the UNIVERSITY to promptly and without protest leave an area whenever they are requested to do so by an authorized SCHOOL representative.
4. The SCHOOL shall provide qualified mentoring teachers for STUDENTS. Mentoring teachers will be resource persons for STUDENTS and UNIVERSITY faculty while at the SCHOOL. Mentoring teachers selected by SCHOOL will: a) assist in orienting STUDENTS to the SCHOOL, the classroom, and the pupils; b) explain all SCHOOL and district policies, rules, and regulations to STUDENTS; c) provide prompt and substantive feedback to STUDENTS regarding all performance activities and interactions with SCHOOL personnel, pupils, and parents; d) complete evaluations of STUDENTS' progress and submit them to the University faculty supervisor, after reviewing them with the applicable STUDENT; e) immediately inform the University faculty supervisor of any concerns regarding a STUDENT; f) establish a time to meet and discuss with STUDENTS their activities, impressions, reflections, and suggestions for goals and areas of improvement; g) (For student teaching) supervise STUDENTS on a daily basis - if the mentoring teacher is absent from the classroom for any reason, a certified substitute must be assigned to the classroom. Student teachers holding a 30 day sub permit are allowed to sub in their assigned classroom or other school site classrooms with the approval of university personnel.
5. The SCHOOL shall provide to UNIVERSITY and STUDENTS the policies and procedures and other relevant materials to allow STUDENTS to function appropriately within the SCHOOL.
6. STUDENTS assigned to the SCHOOL shall follow the SCHOOL'S protocols for health and safety. The SCHOOL will provide necessary emergency medical services to STUDENTS.
7. The SCHOOL shall permit STUDENTS access to the library facilities/curriculum laboratories available to their personnel. STUDENTS may not remove materials from the SCHOOL without appropriate approval.
8. The SCHOOL shall keep confidential and shall not disclose to any person or entity (a) STUDENT applications; (b) STUDENT health records or reports; and/or (c) any STUDENT records as defined in the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, concerning any STUDENT participating in the education experiences provided by SCHOOL, unless such disclosure is authorized by the STUDENT or is ordered by a court of competent jurisdiction. SCHOOL shall adopt and enforce policies and procedures necessary to protect the confidentiality of STUDENT records as defined herein.
9. STUDENTS shall not be considered employees or agents of the SCHOOL.

IV. INDEMNIFICATION

1. Each party (the "Indemnifying Party") shall indemnify, hold harmless, and, at the request of the other party, defend the other party (the "Indemnified Party") from and against any and all claims, losses, liabilities, costs, and expenses including reasonable attorney's fees, established by judgment or alternative resolution award, arising from (a) any material breach of any provision of this Agreement or (b) the negligence or willful misconduct in the performance of obligations hereunder by the Indemnifying Party or any employee, agent, or other representative of the Indemnifying Party.
2. UNIVERSITY and SCHOOL shall provide prompt notification to one another and, to the extent allowed by law, shall reasonably cooperate with one another in the defense of, any lawsuits, claims, or threatened claims that pertain to services provided pursuant to this Agreement.

V. INSURANCE

1. UNIVERSITY and SCHOOL each shall maintain, as a minimum, Commercial General Liability Insurance written on an occurrence basis with insurance companies acceptable to the other party for limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate, as assurance of its accountability for any such losses, claims, liabilities, or expenses.
2. Upon written request, a party shall provide the other party with a certificate evidencing such insurance coverage.
3. Insurance required by UNIVERSITY to be maintained hereunder may be provided under: (a) an individual policy; (b) a blanket policy or policies which may include other liabilities, properties and locations of UNIVERSITY or its affiliates; (c) a plan of self-insurance, provided that UNIVERSITY or any guarantor of UNIVERSITY'S obligations under this Agreement maintains, during the period of such self-insurance, a net worth of at least Fifty Million Dollars (\$50,000,000); or (d) a combination of any of the foregoing insurance programs.

VI. REPRESENTATIONS AND WARRANTIES

1. Each party to this Agreement represents and warrants that (i) it has the full power and authority to enter into this Agreement and to carry out the transactions contemplated hereby applicable to it; and (ii) it has taken all action necessary to authorize the execution, delivery and performance of this Agreement, and this Agreement has been duly executed and delivered to such party.

VII. GENERAL PROVISIONS

1. Neither the SCHOOL nor the UNIVERSITY will discriminate against any person because of race, color, religion, sex, or national origin, nor discriminate against any STUDENT or student applicant with a disability pursuant to law as set forth in the Americans with Disabilities Act.
2. This Agreement is not intended and shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture or association between the

UNIVERSITY and the SCHOOL and their employees, STUDENTS, or agents, but rather is an Agreement by and among two independent contractors. Each STUDENT is placed with the SCHOOL in order to receive educational experience as part of the academic curriculum; duties performed by a STUDENT are not performed as an employee of the SCHOOL but rather in fulfillment of the academic requirements of the educational experience and are performed under direct supervision by SCHOOL personnel. To the extent allowed under state law, neither the SCHOOL nor the UNIVERSITY is required to provide workers' compensation coverage for the STUDENTS participating in the educational experience. UNIVERSITY acknowledges that nothing in this Agreement shall be construed to confer any right upon the UNIVERSITY or UNIVERSITY personnel to participate in, control, or direct operations at the SCHOOL.

3. The SCHOOL shall timely notify the UNIVERSITY when any UNIVERSITY employee or STUDENT has been involved in a reported incident and the UNIVERSITY shall have the opportunity to participate in any on-going investigation and shall have access to any oral or written reports and any other documentation related to the reported incident.
4. The SCHOOL and its employees shall not be entitled to compensation from the UNIVERSITY for services or actions of benefit to the UNIVERSITY which are part of or related to the educational program, however, as a professional courtesy, the mentoring teacher may be entitled to payment of the reasonable and customary honorarium or, alternatively, may at some campuses have the opportunity to enroll in a UNIVERSITY course upon completion of the supervisory assignment.
5. This Agreement constitutes the entire agreement as to the rights and obligations of the parties hereto and supersedes all prior and contemporaneous agreements and undertaking of the parties pertaining to the referenced subject matter.
6. Amendments to this Agreement may be made at any time, provided, however, that any amendments, modifications or alterations shall be made only in writing and shall become effective only upon the written approval of both the UNIVERSITY and the SCHOOL. Further, this Agreement may not be assigned by either party without prior written approval of the other party.
7. No waiver or breach of any term or provision of this Agreement shall be construed to be, nor shall be, a waiver of any other breach of this Agreement. No waiver shall be binding unless in writing signed by the party waiving the breach.
8. In the event that any provision of this Agreement shall be held void, voidable, or unenforceable, the remaining provisions of this Agreement shall remain in full force and effect in accordance with its terms disregarding such unenforceable or invalid provision.
9. This Agreement is not intended to create any rights or interests for any other person or entity other than the SCHOOL or the UNIVERSITY.
10. This Agreement will be governed by the laws of the State of California and shall in all respects be interpreted, enforced, and governed by California laws.
11. The SCHOOL and the UNIVERSITY may execute this Agreement in multiple counterparts, each of which constitutes an original, and all of which, collectively, constitute only one agreement. This Agreement may be executed by facsimile or PDF. Said facsimile or PDF shall be deemed an original and fully enforceable and admissible in any legal proceeding. Delivery of an executed counterpart signature page by facsimile or PDF is as effective as executing and delivering this Agreement in the presence of the other party to this Agreement. This Agreement is effective upon delivery of one executed counterpart from each party to the other party(ies). In proving this Agreement, the SCHOOL or the

UNIVERSITY must produce or account only for the executed counterpart of the party to be charged.

Notwithstanding the foregoing, the SCHOOL and the UNIVERSITY may consent to electronic signatures for the purpose of executing this Agreement by email or other electronic means, subject to compliance with any applicable laws, rules or regulations. Any such documents that are delivered electronically and accepted are deemed to be "in writing" to the same extent and with the same effect as if the Agreement had been signed manually. In no event will electronic execution expand such assent to include any terms other than those explicitly set for in this Agreement.

VIII. ARBITRATION

1. In the event any dispute or controversy arising out of this Agreement cannot be settled by the parties, such controversy or dispute shall be submitted to arbitration in Lincoln, **California**, and for this purpose each party hereby expressly consents to such arbitration in such place. In the event the parties cannot mutually agree upon an arbitrator and procedure to settle their dispute or controversy within fifteen (15) days after written demand by one of the parties for arbitration, then the dispute or controversy shall be arbitrated by a single arbitrator pursuant to the then-existing rules and regulations of the American Arbitration Association governing commercial transactions. The decision of the arbitrator shall be binding upon the parties hereto for all purposes, and judgment to enforce any such binding decision may be entered in a court of competent jurisdiction in Placer **County, California**. Each party hereby expressly and irrevocably consents to the jurisdiction of said court. At the request of either party, arbitration proceedings shall be conducted in the utmost secrecy. In such case, all documents, testimony and records shall be received, heard and maintained by the arbitrator in secrecy, available for inspection only by either party and by their attorneys and experts who shall agree, in advance and in writing, to receive all such information in secrecy. In all other respects, the arbitration shall be conducted pursuant to the Uniform Arbitration Act as adopted in the State of California and then existing rules and regulations of the American Arbitration Association governing commercial transactions to the extent such rules and regulations are not inconsistent with such Act or this Agreement.

IX. TERM AND NOTICE

1. This Agreement shall become effective on **November 16, 2017**, and shall remain in effect until terminated by either party in accordance with this section. Either party may terminate this Agreement without cause by giving ninety (90) days prior written notice to the other party of its intention to terminate. Notwithstanding any such termination, all STUDENTS already enrolled in and participating in education experiences at SCHOOL at the time of the notice of termination shall be given a period of time not to exceed six (6) months from the date of the notice of termination during which to complete their education experiences at SCHOOL.
2. Any notice given under this Agreement may be given by personal delivery, overnight air express, or certified United States mail, return receipt requested. Notice shall be deemed to be given either (a) upon actual receipt, if notice is by personal delivery or by overnight air express; or (b) five (5) business days after mailing, if the notice is by United States mail, return receipt requested. Notice under this Agreement shall be given in writing to the parties at the addresses stated below, or to such other persons or places as either party may from time to time designate by written notice to the other party.

If to the UNIVERSITY: University of Phoenix
College of Education
1625 Fountainhead Parkway
Mailstop: CF-SX03
Tempe, AZ 85282

With a copy to: University of Phoenix
Apollo Legal Services
4025 S. Riverpoint Parkway
Mail Stop AA-F102
Phoenix, AZ 85040

If to the SCHOOL: Western Placer Unified School District
600 Sixth Street, Suite 400
Lincoln, CA 95648

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first subscribed above.

UNIVERSITY:

AGENCY:

Signature

Signature

Name

Name (Print or Type)

Title

Title

Phone

Fax

Phone

Fax

E-mail address

E-mail address

Date

Date

EXHIBIT A

In accordance with Section II, paragraph 8, UNIVERSITY shall compensate the following upon completion of the STUDENT's assignment:

Mentoring Teacher	<u>\$30.00</u> /per week per student teaching assignment
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**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of Agreement
between National University and
the Western Placer Unified School District

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Gabe Simon, Ed.D. 
Assistant Superintendent of Personnel Services

ENCLOSURES:

Agreement

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

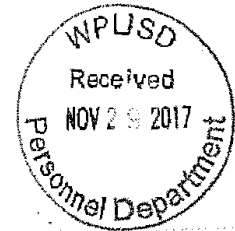
No

BACKGROUND:

The Western Placer Unified School District and National University approve of this agreement. This agreement will authorize National University students to have placements at our school sites in our District to complete their psychologist practicum hours and training experience.

RECOMMENDATION:

Administration recommends the Board of Trustees ratify the Agreement between Western Placer Unified and National University.



School Psychology Program
Practicum Agreement Form for PED 678
NOTE: This form must be completed & typed in its entirety

Student Name JUSTIN RUPERT Email address: supertemail@gmail.com
Student NU ID: 023910453 Cell phone (916) 804-5663
School District/Agency WESTERN PLACER UNIFIED SCHOOL DISTRICT
Address/City 600 6th ST. #400
LINCOLN, CA. ZIP 95648 Approx. Start Date: 12/4/17
On Site Supervisor ELISE MARTINEZ (Ellie) Phone (916) 645-6360 (Lincoln High)
(916) 434-5270 (IZ Bridges mid. sd)
Site Supervisor Email Address C.MARTINEZ@WPLUSD.K12.CA.US
PED 678 Instructor: SARA PIESCHL Email address: sarap@inspireschools.org

To Supervisor: This agreement is to assist in clarifying expectations for School Psychology Practicum for the student, the site supervisor, and the faculty advisor. This form will be used as a working agreement for the duration of the practicum and is to be typed and signed by all relevant parties and returned to the PED 678 instructor prior to the start of practicum. We appreciate your assistance in this placement and in the training of this School Psychology student. Thank you for the commitment that the signing of this agreement indicates.

Expectations:

It is the intent of the practicum training experience, through direct supervision by the site supervisor, that the practicum student will experience the typical day-to-day activities of the supervising school psychologist and come to understand the professional culture within which the school psychologist works. These activities may include, but are not limited to, attending IEP, SAT/SST and site staff meetings, and attending other meetings the school psychologist has with parents, teachers, administrators, and agency personnel. It is hoped that throughout the student's total practicum experience, the following experiential goals can be achieved or closely approximated – these are suggested goals, not mandates:

1. Attend Student Study Team/Student Intervention Team/RtI (a prereferral intervention meeting, by any name) meetings where an intervention is designed for a child prior to a special education evaluation. Documentation - on log sheets.
2. Attend IEP meetings – either initial IEP's or three year re-evaluations – where a school psychologist is reporting assessment information and where placement and intervention decisions are being made. Some of these meeting should be on Moderate/Severe special education children. Documentation - on log sheet, initialed by site supervisor.
3. Attend staff meetings, any combination of general school site staff meetings (could be grade-level meetings), district-level department meetings (i.e., Special Education Dept., Student Support Services), or general administrative meetings. Documentation – on log sheet.

4. Become knowledgeable of the district's method of IEP writing, whether computerized or not, as evidenced by correctly creating/putting together one entire IEP on a fictional child, to include goals and objectives. Document - on log sheet.

5. Become familiar with the district's crisis intervention/prevention plan(s), including suicide prevention/intervention and threat assessment protocols. Document - on log sheet.

6. School districts are encouraged to allow school psychology practicum students to participate in assessment activities for which the practicum student has been specifically trained via successful completion of graduate coursework in the subject area. It is strongly suggested that any assessment data collected by the candidate be used as screening data, or data supplementary to those collected by the credentialed school psychologist, and not data used alone in high stakes decision making.

7. If this practicum site is an agency rather than a school site, the student may earn up to 150 hrs of experience if the agency works with school age children. In this experience it is hoped that the school psychology student receive exposure to or training in the services provided by the agency, and learns how these services are intended to affect the child's performance in a school setting.

In addition to formal evaluation which the site supervisor will be asked to complete, communication between National University and the site should be adequate enough to insure a quality experience for the student. Should any conditions at the site change that affect this agreement, it is understood that this will be communicated to the faculty advisor.

The above-named practicum student is currently enrolled in or has successfully completed the following graduate-level courses (to be listed by candidate):

Coursework completed or enrolled in (course title listed)

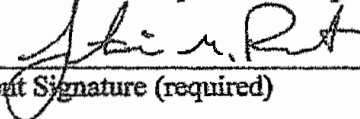
It is hoped that the district and the supervising school psychologist will use their discretion in the activities in which they allow or require the candidate to engage, based on the candidate's previous/current coursework, the candidate's previous job experiences and level of general maturity. In no case should the candidate be allowed to engage in any activity that could be the subject of future parent complaint, fair hearing requests, or other types of litigious repercussions. In no case should the practicum student be required/allowed to lead any meeting, present data, write reports or otherwise act *independently of direct supervision* by a credentialed school psychologist.

SCHOOL DISTRICT/AGENCY REQUIREMENTS (check if this area is a district requirement)

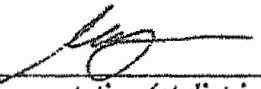
- ☒ TB Test (to be provided by student)
- ☒ Fingerprint Clearance (Specify) _____ (provided by student)
- ☐ CBEST
- ☐ professional liability insurance

Other District Requirements/Expectations:

The signatures below indicate an understanding and an agreement to the aforementioned expectations for the practicum experience.

 11/29/17
Student Signature (required) Date

Site Supervisor Signature (required) Date

 Pending board approval 12/19/17 11/29/17
District Representative (at district discretion) Date

NU Faculty Signature (required) Date

05/21/15

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Horizon Charter Schools 2016-17 Annual
Financial Statements and Audit Report

AGENDA ITEM AREA:

Information

REQUESTED BY:

Audrey Kilpatrick 
Assistant Superintendent
Business Services and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

Western Placer Unified School District, as the sponsoring authority for Horizon Charter Schools, is responsible for fiscal oversight. Accordingly, their annual financial statements and audit report are provided for your review. Fedderson & Company LLP, prepared the annual audit report of Horizon Charter Schools for the fiscal year ended June 30, 2017.

RECOMMENDATION:

Administration recommends the Board of Trustees receive the audited financial statements.

HORIZON CHARTER SCHOOLS
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2017

Operating:
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

HORIZON CHARTER SCHOOLS

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Feddersen & Company, LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of the Governing Board of
Horizon Charter Schools
Lincoln, California

We have audited the accompanying financial statements of Horizon Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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 an opinion 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 of 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Horizon Charter Schools as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

28632 Roadside Drive • Suite 265 • Agoura Hills, California 91301
Telephone (818) 707-4111 • Fax (818) 707-4110

Independent Auditor's Report
Members of the Governing Board
Horizon Charter Schools
Lincoln, California
Page 2

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The management's discussion and analysis on pages 3 – 9 and the accompanying supplementary information on pages 24 – 28 are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

The Local Education Agency Organization Structure on page 24 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on the schedule.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2017, on our consideration of Horizon Charter Schools' internal control over financial reporting and on 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 Horizon Charter Schools' internal control over financial reporting and compliance.

Fedderson & Company, LLP
Agoura Hills, California
October 27, 2017

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2017

The Management's Discussion and Analysis section of Horizon Charter Schools' (the School) financial report presents an overall review of the Schools' financial performance during the fiscal year that ended on June 30, 2017. Readers should also review the notes to the financial statements to enhance their understanding of the School's financial performance.

INTRODUCTION

Horizon Charter Schools is an organization that oversees two independent study charter schools, Horizon Charter School (charter #0015) and Partnerships for Student-Centered Learning (charter #1227). Both charter schools are governed by the same Governance Board and both are supported by the same administrative offices and personnel. Both charters received five year renewals in July of 2013 from Western Placer Unified School District, with period ending June 2018.

Horizon Charter School, established in 1993 was the 15th charter school authorized in the state of California, is one of the largest charter schools in Northern California and has enjoyed a distinguished record of dedicated service to families. Partnerships for Student-Centered Learning was established in 2010 to increase the diversity of our instructional programs that support students in both classroom settings and in-home teaching environments. Both charters are authorized through Western Placer Unified School District and have provided quality, personalized educational options for K-12 students in Placer, Nevada, Sutter, Yuba, Sacramento and El Dorado counties.

Educational Offerings. The educational options provided by Horizon Charter Schools are widespread and provide many opportunities for parents to personalize the educational experience for their child(ren). These offerings are as follows:

- Home Study
 - In home study option, parents are responsible for the day-to-day instruction of their children under the guidance and support of a credentialed Supervising Teacher that they meet with every 20 days. In this model, parents are actively involved in the lesson planning, instruction and correcting of assignments.
 - For students in high school that require additional support, Additional Educational Support Services (AESS), students meet weekly or bimonthly with their Supervising Teacher and study independently on their own.
- Hybrid Model
 - In this option, parents utilize the services of a credentialed classroom teacher to provide direct instruction to their child for one or more classes. These classes are A-G approved and are offered through two manners of delivery in this model:
 - Learning Center classes where the student attends twice weekly for a total of three hours of direct instruction in one of the four core academic classes (Mathematics, English, Language Arts, Science and/or Social Science). In addition, elective classes are offered at these centers once a week, three hours each. Learning Centers are offered in Auburn, Elk Grove, Roseville and Placerville.

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2017

- Virtual Learning classes (VLI) are offered for high school students. Students attend these online interactive classes once a week for 90 minutes, with classes being recorded for regular viewing. They also have the opportunity to meet with their VLI teacher during "office hours" within the week.
- The Learning Center classes have offerings for high school students at each location. Dependent on families' interest, middle school and elementary classes occur at several of the locations as well.
- Many of the classes at the Learning Centers are utilizing project-based learning, as well as flipped model classes where collaboration and creativity are developed further for the students.
- Full time Classroom Instruction
 - Parents seeking a more traditional approach to their child's education have the option of attending Lincoln Montessori. In this site-based program, students in grades K-8 attend school all day, Monday through Friday. This option follows the Maria Montessori educational methodology adapted within a public school setting. These student-led, multi-grade combination classes develop collaboration and communication within the classrooms.

Personalized Choices. Horizon Charter Schools are dedicated to the belief that each and every student can succeed through personalized learning using a variety of instructional methodologies. Our personalized learning approach embraces the idea that parents everywhere should have a voice in how their students learn and how their educational plan is designed. As such, a Personalized Learning Plan is developed for every child based on the Common Core Content Standards and on each child's abilities, interests, and aptitudes. Students and families are largely responsible for their educational inquiry and pursuits. Special education services are provided to eligible students.

In addition to the core academic instruction, Horizon Charter Schools offer several enrichment classes across all the learning centers. These classes run from 6-week increments to 12-week increments. These parent requested offerings are based on interest from the stakeholder community. They involve all facets of interests, such as: lego engineering, art classes, guitar lessons, tutoring and many more.

FINANCIAL ANALYSIS OF THE SCHOOLS

Financial Overview. Horizon Charter Schools' Governing Board and staff continues to effectively use its resources to improve its academic programs and thereby its students success. Programmatic decisions are based on the commitment of "Quality Education through Personalized Learning" and fiscal soundness.

For the 2016-17 school year, Horizon Charter Schools' combined schools remain fiscally sound, as this report will reflect. This document focuses on how Horizon Charter Schools maintain its fiscal position and how it utilizes its resources to ensure the best possible education possible for its students

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2017

Net assets. The Schools' net assets of \$12,994,245 were less on June 30, 2017 than they were the prior year, decreasing by \$244,691 or 1.8 percent (See Table 1.) Table 1 provides a summary of the Schools' net assets for the fiscal years ended 2017 and 2016.

Table 1
Horizon Charter Schools' Net Assets

Summary of Statement of Financial Position	School Activities	Total Change	Total % Change
	2017	2016	
Current assets	\$13,734,010	\$13,990,783	\$ (256,773) (18.4 %)
Capital assets	291,459	404,653	(113,194) (28.0 %)
Other Assets	86,651	86,651	
Total Assets	14,112,120	14,482,087	(369,967) (2.6 %)
Current liabilities	967,996	1,036,435	(68,439) (6.6 %)
Long-Term liabilities	149,879	206,718	(56,839) (27.5 %)
Total Liabilities	1,117,875	1,243,153	(125,278) (10.1 %)
Net assets -- unrestricted	7,061,868	7,146,344	(84,478) (1.2 %)
Net assets -- temporarily restricted	5,932,377	6,092,590	(160,213) (2.6 %)
Total Net Assets	\$12,994,245	\$13,238,934	\$ (244,691) (1.8 %)

Total assets were \$14,112,120, .3 percent in cash in banks, 80.5 percent in cash in county treasury, 13.7 percent in accounts receivable, 2.8 percent in prepaid expenses, 2.1 percent in property and equipment, and .6 percent in deposits. Total liabilities were \$1,117,876, 74.7 percent in accounts payable, 11.1 percent in accrued payroll and payroll liabilities, 1.1 percent in capital lease obligations, and 13.0 percent in deferred lease obligations. Of the Schools' \$12,994,245 net assets, 54.3 percent were unrestricted and 45.7 percent were temporarily restricted.

Table 2
Analysis of Horizon Charter Schools' Total Net Asset

Summary of Statement of Activities	2017	2016
Program revenues	\$ 21,201,567	\$ 23,534,051
General revenues	163,736	100,938
Total revenues	21,365,303	23,634,989
Program expenses	14,193,362	13,988,672
Management and general expenses	7,256,417	6,375,466
Total expenses	21,449,779	20,364,138
Net Assets released from restrictions	160,213	-
Change in total net assets	(244,689)	3,270,851
Net Assets, beginning	13,238,934	9,968,083
Net Assets, ending	\$ 12,994,245	\$ 13,238,934

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2017

Statement of Revenues, Expenses and Changes in Net Assets. Changes in total net assets, as presented on the Statement of Net Assets, are based on the activity presented in the Statement of Activities. The purpose of this statement is to present the revenues earned, whether received or not, by the Schools, and the expenses incurred, whether paid or not, by the Schools. Thus, this statement presents the Schools' results of operations.

**Table 3
Analysis of Horizon Charter Schools' 2017 Budget and Actual Results**

Summary of Statement of Activities	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final/Actual Difference</u>
Program revenues	\$ 21,831,843	\$ 20,974,998	\$ 21,201,567	\$ 226,569
General revenues	-	-	163,736	163,736
Total Revenues	<u>21,831,843</u>	<u>20,974,998</u>	<u>21,365,303</u>	<u>390,305</u>
 Certificated Salaries	 9,375,142	 8,544,230	 8,800,202	 255,972
Classified Salaries	2,519,654	2,531,676	2,526,845	(4,831)
Benefits	2,967,726	2,968,936	2,985,326	16,390
Books and Supplies	4,007,906	2,442,756	1,478,087	(964,669)
Contracts and Services	4,562,402	4,948,633	5,659,319	710,686
Total Expenses	<u>23,432,830</u>	<u>21,436,231</u>	<u>21,449,779</u>	<u>13,548</u>
Net Assets released from restrictions	-	-	160,213	160,213
Change in net assets	<u>\$ (1,600,987)</u>	<u>\$ (461,233)</u>	<u>\$ (244,689)</u>	<u>\$ 216,544</u>

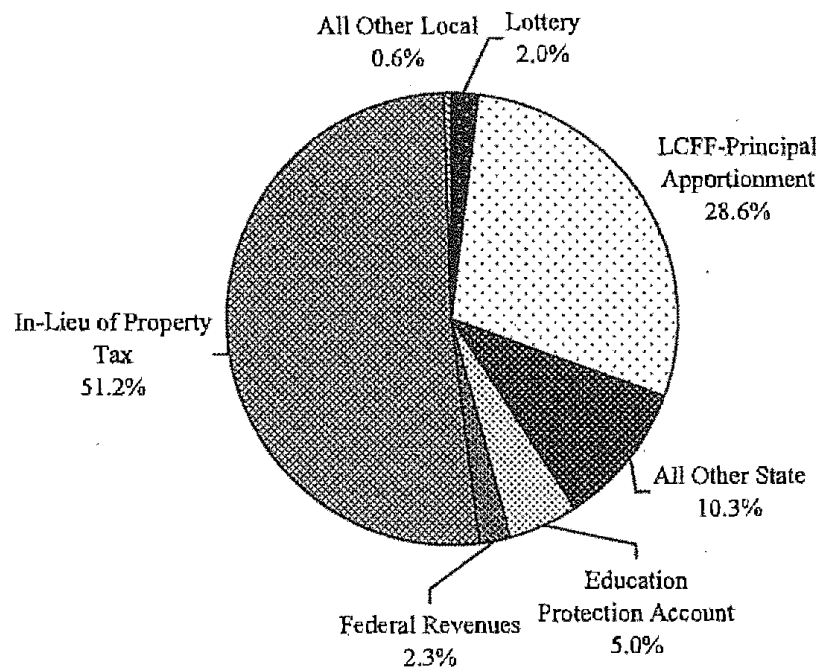
General Budgetary Highlights. Per the charters for each School, the Schools shall provide the following reports to the Western Placer Unified District as required by Education Code Section 47604.33: 1) by July 1, a preliminary budget for the current fiscal year, 2) by December 15, an interim financial report for the current fiscal year reflecting changes through October 31, 3) by December 15, a copy of the annual, independent financial audit report for the preceding fiscal year to be delivered to the Western Placer Unified District, State Controller, State Department of Education and the County Superintendent of Schools, 4) by March 15, a second interim financial report for the current fiscal year reflecting changes through January 31, and 5) by September 15, a final unaudited report for the full prior year.

HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2017

Governmental Activities. By the end of the fiscal year, the revenues for the School's activities totaled \$21,365,303. LCFF-principal apportionment funding was 28.6 percent of total revenues, in-lieu of property tax funding was 51.2 percent and 5.0 percent from education protection account. Federal revenues accounted for 2.3 percent and lottery revenues were 2.0 percent. The remaining 10.9 percent was from all other state and local revenue sources.

Figure 1
Horizon Charter Schools' Revenues for Fiscal Year 2017
Analysis of Revenue Sources



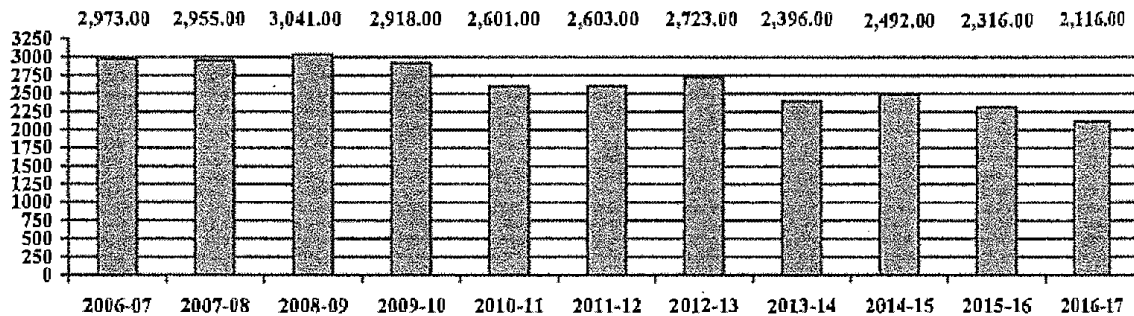
HORIZON CHARTER SCHOOLS

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2017

Average Daily Attendance. The Schools' average daily attendance decreased by 200 to 2,116 for the fiscal year ended June 30, 2017 at the P-2 reporting period. The Schools continue to focus on attendance for the fiscal year ending June 30, 2018.

Second Period Report Average Daily Attendance (ADA)



Factors Bearing on the Schools' Future

- Although the Schools are financially stable, their financial condition is highly dependent upon the economic condition of the State of California.

CONTACTING THE SCHOOLS' FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, and creditors with a general overview of the Schools' finances and to demonstrate the Schools' accountability for the money it receives. If you have questions about this report or need additional information, contact Dr. Cynthia D. V. Wood, EdD, Superintendent/CEO at (916) 408-5200.

HORIZON CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2017

	ASSETS		
	Horizon Charter School	Partnerships for Student-Centered Learning	Total
CURRENT ASSETS			
Cash in Bank	\$ 3,091,235	\$ (3,047,945)	\$ 43,291
Cash in County Treasury	7,578,121	3,789,059	11,367,180
Accounts Receivable	1,254,036	667,384	1,921,420
Prepaid Expenses	312,125	89,995	402,120
Total Current Assets	12,235,517	1,498,493	13,734,010
PROPERTY AND EQUIPMENT, NET	291,459	-	291,459
OTHER ASSETS			
Deposits	55,059	31,592	86,651
Total Assets	<u>\$ 12,582,035</u>	<u>\$ 1,530,085</u>	<u>\$ 14,112,120</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 444,014	\$ 391,305	\$ 835,319
Accrued Payroll and Payroll Liabilities	88,633	35,861	124,494
Deferred Revenue	-	-	-
Current Portion of Long-Term Liabilities	8,183	-	8,183
Total Current Liabilities	540,830	427,166	967,996
LONG-TERM LIABILITIES			
Capital Lease Obligations	12,460	-	12,460
Deferred Lease Obligations	126,221	19,381	145,602
Less: Current Portion of Long-Term Liabilities	(8,183)	-	(8,183)
Total Long-Term Liabilities	130,498	19,381	149,879
Total Liabilities	671,328	446,547	1,117,875
NET ASSETS			
Unrestricted	6,713,947	347,921	7,061,868
Temporarily Restricted	5,196,760	735,617	5,932,377
Total Net Assets	11,910,707	1,083,538	12,994,245
Total Liabilities and Net Assets	<u>\$ 12,582,035</u>	<u>\$ 1,530,085</u>	<u>\$ 14,112,120</u>

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

	Horizon Charter School	Partnerships for Student-Centered Learning	Total
UNRESTRICTED NET ASSETS			
SUPPORT AND REVENUES			
LCFF Sources:			
Principal Apportionment State Aid	\$ 3,854,642	\$ 2,254,671	\$ 6,109,313
Education Protection Account	638,158	422,268	1,060,426
In-Lieu of Property Taxes and Transfers	6,941,508	3,997,064	10,938,572
Federal Revenues	213,688	272,124	485,812
Other State Revenue:			
Lottery Revenue	267,002	168,359	435,361
All Other	507,762	373,402	881,164
Local Revenue:			
All Other	581,323	549,382	1,130,705
Other Revenue:			
Interest Income	108,273	55,464	163,737
Net Assets Released from Restrictions	93,906	66,307	160,213
Total Unrestricted Revenue	<u>13,206,262</u>	<u>8,159,041</u>	<u>21,365,303</u>
EXPENSES			
PROGRAM SERVICES			
Education	8,340,423	5,852,939	14,193,362
SUPPORT SERVICES			
Management and General	4,260,483	2,995,934	7,256,417
Total Unrestricted Expenses	<u>12,600,906</u>	<u>8,848,873</u>	<u>21,449,779</u>
Increase (Decrease) in Unrestricted Net Assets	605,356	(689,832)	(84,476)
TEMPORARILY RESTRICTED NET ASSETS			
Net Assets Released from Restrictions	(93,906)	(66,307)	(160,213)
Decrease in Temporarily Restricted Net Assets	<u>(93,906)</u>	<u>(66,307)</u>	<u>(160,213)</u>
INCREASE (DECREASE) IN NET ASSETS	511,450	(756,139)	(244,689)
NET ASSETS			
Beginning of Year	11,399,257	1,839,677	13,238,934
End of Year	<u>\$ 11,910,707</u>	<u>\$ 1,083,538</u>	<u>\$ 12,994,245</u>

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2017

	Program Services	Support Services	
	Education	Management and General	Total
Horizon Charter School			
Compensation and Related Expenses			
Salaries - Certificated	\$ 4,173,567	\$ 1,006,229	\$ 5,179,796
Salaries - Classified	66,070	1,489,611	1,555,681
Employee Benefits	1,055,767	728,459	1,784,226
Total Compensation and Related Expenses	5,295,404	3,224,299	8,519,703
Books and Supplies	966,577	45,943	1,012,520
Services and Other Operating Expenses	2,078,442	871,706	2,950,148
Depreciation and Amortization	-	117,645	117,645
Debt Service - Interest	-	890	890
Total Horizon Charter School	<u>\$ 8,340,423</u>	<u>\$ 4,260,483</u>	<u>\$ 12,600,906</u>
Partnerships for Student-Centered Learning			
Compensation and Related Expenses			
Salaries - Certificated	\$ 2,903,202	\$ 717,204	\$ 3,620,406
Salaries - Classified	82,743	888,421	971,164
Employee Benefits	739,366	461,734	1,201,100
Total Compensation and Related Expenses	3,725,311	2,067,359	5,792,670
Books and Supplies	439,507	26,060	465,567
Services and Other Operating Expenses	1,688,121	901,876	2,589,997
Debt Service - Interest	-	639	639
Total Partnerships for Student-Centered Learning	<u>\$ 5,852,939</u>	<u>\$ 2,995,934</u>	<u>\$ 8,848,873</u>
Total Horizon Charter School	<u>\$ 14,193,362</u>	<u>\$ 7,256,417</u>	<u>\$ 21,449,779</u>

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2017

	Horizon Charter School	Partnerships for Student-Centered Learning	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Increase in Net Assets	\$ 511,450	\$ (756,139)	\$ (244,689)
Adjustments to Reconcile to Net Cash Provided by Operating Activities:			
Depreciation	117,645	-	117,645
(Increase) Decrease in Assets:			
Accounts Receivable	(711,494)	3,295,022	2,583,528
Prepaid Expenses	80,771	686,077	766,848
Deposits	-	-	-
Increase (Decrease) in Liabilities:			
Accounts Payable and Accrued Expenses	(116,913)	126,466	9,553
Accrued Payroll and Payroll Liabilities	27,630	(9,995)	17,635
Deferred Revenue	(1,563)	(75,777)	(77,340)
Net Cash Used in Operating Activities	(92,474)	3,265,654	3,173,180
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Property and Equipment	(4,451)	-	(4,451)
Net Cash Used in Investing Activities	(4,451)	-	(4,451)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayments on Capital Lease Obligations	(26,470)	-	(26,470)
Increase in Deferred Lease Obligations	(22,091)	(26,565)	(48,656)
Net Cash Provided (Used) in Financing Activities	(48,561)	(26,565)	(75,126)
Net Increase (Decrease) in Cash and Cash Equivalents	(145,486)	3,239,089	3,093,603
Cash, Beginning of Year	10,814,842	(2,497,975)	8,316,867
Cash, End of Year	<u>\$ 10,669,356</u>	<u>\$ 741,114</u>	<u>\$ 11,410,470</u>
SUPPLEMENTAL DISCLOSURES:			
Interest Paid	<u>\$ 890</u>	<u>\$ 639</u>	<u>\$ 1,529</u>

The accompanying notes are an integral part of these financial statements

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities – Horizon Charter Schools (hereinafter “Organization”), a nonprofit public benefit corporation duly organized under the laws of the State of California, was formed to manage, operate, guide, direct and promote California public charter schools.

Charter schools operated by the Organization through June 30, 2017 included two schools: Horizon Charter School (hereinafter “HCS”) and Partnerships for Student-Centered Learning (hereinafter “PSCL”). For purposes of this financial statement, Horizon Charter School and Partnerships for Student-Centered Learning shall collectively be referred to as the “Schools.”

HCS’s initial charter was granted for the 1993-94 school year. The Western Placer Unified School District Governing Board has renewed the charter for a term of five years, commencing July 1, 2013 and continuing through June 30, 2018. HCS serves students in grades K-12 through an independent study program.

PSCL’s initial charter was granted for the 2010-11 school year. The Western Placer Unified School District Governing Board has renewed the charter for a term of five years, commencing July 1, 2013 and continuing through June 30, 2018. PSCL serves students in grades K-12 through independent study and site-based programs.

Charters may be revoked by the sponsoring district for material violations of the charter, failure to meet student goals identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. California Education Code Section 47604 states that a district granting a charter to a charter school to be operated by a nonprofit public benefit corporation shall not be liable for the debts or obligations of the charter school.

Basis of Accounting – The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported on the financial statements. The Schools use the accrual basis of accounting. Revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

Basis of Presentation – The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America. Net assets of the Organization and changes therein are classified and reported as follows:

- *Unrestricted* – All resources over which the governing board has discretionary control to use in carrying on the general operations of the Organization.
- *Temporarily Restricted* – These net assets are restricted by donors to be used for specific purposes. See Note 8 for details of the Organization’s temporarily restricted net assets.
- *Permanently Restricted* – These net assets are permanently restricted by donors and cannot be used by the Organization. The Organization does not currently have any permanently restricted net assets.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as temporarily restricted. Restricted contributions that are received and released in the same period are reported as unrestricted revenue. All other restricted revenues are reported as increases in temporarily restricted net assets.

Revenue Recognition – The School receives Federal, State and local revenues for their various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance of students. Unearned revenue is recorded to the extent cash received on grants exceeds qualified expenses. Some government grants are based on reimbursable costs as defined by the grants. Reimbursements recorded under these grants are subject to audit by the granting agency. Management believes that no material adjustments will result from subsequent audits of costs reflected in the accompanying financial statements.

Cash and Cash Equivalents – For purposes of reporting cash flows, cash is defined as cash on hand, amounts held at financial institutions, and short-term highly liquid investments that are readily convertible to known amounts of cash. Investments with an original maturity of three months or less are considered short-term for these purposes. Cash in the County treasury is recorded at cost, which approximates fair value.

Accounts Receivable – Accounts receivable primarily represent amounts due from federal, state and local governments as of June 30, 2017. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Fixed Assets – Property and equipment are recorded at cost when purchased. Donated fixed assets are recorded at fair value on the date of donation. Purchases and donations greater than \$10,000 are capitalized. Contributions of donated fixed assets are reported as increases to unrestricted net assets unless the donor has stipulated that the donation has a specific purpose. Expenditures for repairs and maintenance are charged to expense as incurred, whereas renewals and betterments that extend the lives of property are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the assets. For additional information, see Note 7.

Use of Estimates – The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant management estimates included in the financial statements are the collectability of the receivables, the estimated useful lives of fixed assets, and the functional allocation of expenses.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accumulated Sick Leave – Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the Schools since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Compensated Absences – Compensated absences benefits are recorded as a liability of the Schools. The liability of \$102,460 is for the earned but unused benefits.

Advertising – The School expenses advertising costs as incurred. For the year ended June 30, 2017, advertising costs totaled \$376,300.

Functional Allocation of Expenses – The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. All costs have been allocated based on their type, based on management's estimates.

Fair Value Measurements – In accordance with fair value measurements, the School categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs are unadjusted quoted prices for identical assets and liabilities in active markets to which the School has access.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs are unobservable and significant to the fair value measurement.

The carrying amounts of cash, receivables, accounts payable, and other accrued liabilities approximate fair value because of the short maturity of these financial instruments.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes – The Organization is exempt from federal and state income tax under 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). Accordingly, no provision for income taxes has been reflected in these financial statements. The Organization has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination; therefore, no accounting adjustment has been made to the financial statements and no disclosures of uncertain income tax positions are required. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Evaluation of Subsequent Events – The School has evaluated subsequent events through October 27, 2017, the date these financial statements were available to be issued.

NOTE 2 – CONCENTRATION OF CREDIT RISK

Cash at June 30, 2017 consisted of the following:

Pooled Funds:

Cash in County Treasury	\$11,367,174
Cash in Banks	43,291
	<u>\$11,410,465</u>

Pooled Funds

In accordance with Education Code Section 41001, the Schools maintain cash in the County Treasury as part of the common investment pool. These pooled funds are carried at cost, which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment 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 pooled funds do not consist of specific, identifiable investment securities owned by the Schools, and as such, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

Deposits - Custodial

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The Schools maintain its cash in bank deposit accounts that at times may exceed federally insured limits. The Schools have not experienced any losses in such accounts. At June 30, 2017, no deposits were in excess of the FDIC limit. Management believes the Schools are not exposed to any significant credit risk related to cash.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable outstanding at June 30, 2017 consisted of the following:

State Government	\$ 1,805,344
Other Agencies	<u>121,413</u>
Total Accounts Receivable	<u>\$ 1,926,757</u>

NOTE 4 – EMPLOYEE BENEFIT PLANS

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). All employees who are not members of CalSTRS or CalPERS must contribute to the federal Social Security system.

The risks of participating in these multi-employer plans are different from single-employer plans in the following respects:

- Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers.
- If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- The required member, employer, and State contribution rates are set by the California Legislature.
- If the School chooses to stop participating in the multi-employer plans, it may be required to pay those plans an amount based on the unfunded status of the plan, referred to as a withdrawal liability.

The School has no plans to withdraw from these multi-employer plans.

California State Teachers' Retirement System (CalSTRS)

Plan Name:	California State Teachers' Retirement System
Plan EIN:	94-6291617
Actuarial value of assets:	\$169,976
Actuarial accrued liability:	\$266,704
Funded status:	65-80 percent funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2016, the most recent actuarial valuation date.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 4 – EMPLOYEE BENEFIT PLANS (CONTINUED)

Plan Description

The School contributes to the State Teachers Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. 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 95605, and is also available online at www.calstrs.com.

Benefits Provided

The benefits are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. The California Public Employees' Pension Reform Act of 2013 (PERPA) made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PERPA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with a minimum of five years of CalSTRS-credit service.

Contributions

The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. School employer contributions will increase from 8.25 percent to a total of 19.1 percent of covered payroll over a seven-year period, effective July 1, 2014. The required employer contribution rate for the fiscal year 2016-2017 was 12.58 percent of annual payroll. The School's contribution to CalSTRS for the fiscal years ended June 30, 2017, 2016 and 2015 was \$1,032,739, \$907,414 and \$753,120, respectively, and equals 100.0 percent of the required contributions for the year. The School's contributions are less than 5 percent of total plan contributions. For the fiscal year 2018, the School is required to contribute 14.43 percent of annual payroll.

California Public Employees' Retirement System (CalPERS)

Plan Name:	California Public Employees' Retirement System
Plan EIN:	94-6207465
Market value of assets:	\$55,785
Actuarial accrued liability:	\$77,544
Funded status:	65-80 percent funded

The market value of assets and the actuarial accrued liability are expressed in millions and are valued as of June 30, 2016, the most recent actuarial valuation date.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 4 – EMPLOYEE BENEFIT PLANS (CONTINUED)

Plan Description

The School contributes to the School Employer Pool under the CalPERS, a cost-sharing multiple-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, Sacramento, CA 95811, and is also available online at www.calpers.ca.gov.

Benefits Provided

The benefits for the CalPERS plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. PERPA made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PERPA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of CalPERS-credited service.

Contributions

Contribution rates for the CalPERS plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7 percent of their salary. New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 6 percent of their salary. The required employer contribution rate for the fiscal year 2016-2017 was 13.888 percent of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute. The School's contributions to CalPERS for the fiscal years ended June 30, 2017, 2016 and 2015 was \$478,676, \$410,538 and \$347,896, respectively, and equals 100.0 percent of the required contributions for the year. The School's contributions are less than 5 percent of total plan contributions. For the fiscal year 2017, the School is required to contribute 15.531 percent of annual payroll.

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 5 – OPERATING LEASES

The Schools lease property under various non-cancelable operating lease agreements. Total rental expenses were \$1,328,574 for the year ended June 30, 2017. Future minimum lease payments under the lease agreement are as follows as of June 30, 2017:

<u>Year Ending June 30,</u>	<u>Minimum Lease Payments</u>
2018	\$ 1,192,311
2019	708,500
2020	515,178
	<u>\$ 2,415,989</u>

NOTE 6 – CAPITAL LEASE

The Schools lease certain equipment under capital leases. The assets and liabilities under the capital lease were recorded at the fair value of the assets. The assets are depreciated on a straight-line basis over the estimated useful lives. Depreciation of assets under the capital lease charged to expense during the years ended June 30, 2017 and 2016 was \$29,177 and \$29,176, respectively.

The following is a summary of property held under the capital lease included in property and equipment:

	<u>2017</u>	<u>2016</u>
Computers and Equipment	\$ 204,202	\$ 204,202
Less: Accumulated Depreciation	(111,165)	(81,988)
	<u>\$ 93,037</u>	<u>\$ 122,214</u>

Future minimum lease payments under the capital leases for the equipment are as follows at June 30, 2017:

<u>Year Ending June 30,</u>	<u>Minimum Payments</u>
2018	\$ 8,183
2019	4,277
	<u>\$ 12,460</u>

HORIZON CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 7 – PROPERTY AND EQUIPMENT

A schedule of changes in property and equipment and accumulated depreciation for the year ended June 30, 2017, is as follows:

SUMMARY OF CHANGES IN PROPERTY AND EQUIPMENT

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Equipment	\$ 1,262,515	\$ -	\$ -	\$ 1,262,515
Vehicles	53,464	4,451	-	57,915
Buildings	92,984	-	-	92,984
Totals	<u>\$ 1,408,963</u>	<u>\$ 4,451</u>	<u>\$ -</u>	<u>\$ 1,413,414</u>

SUMMARY OF CHANGES IN ACCUMULATED DEPRECIATION

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Equipment	\$ 979,467	\$ 104,123	\$ -	\$ 1,083,590
Vehicles	19,500	8,872	-	28,372
Buildings	5,343	4,650	-	9,993
Totals	<u>\$ 1,004,310</u>	<u>\$ 117,645</u>	<u>\$ -</u>	<u>\$ 1,121,955</u>

During the fiscal year ended June 30, 2017, \$117,645 was charged to depreciation expense.

NOTE 8 – RESTRICTED NET ASSETS

Temporarily restricted net assets were restricted for the following purposes as of June 30, 2017:

California Clean Energy Jobs Act	\$ 229,182
Educator Effectiveness	203,195
Economic Uncertainties	<u>5,500,000</u>
Total temporarily restricted net assets	<u>\$5,932,377</u>

NOTE 9 – CONTINGENCIES

The Schools have received state and federal funds for specific purposes subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement, would not be material.

The Schools are subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Schools.

HORIZON CHARTER SCHOOLS
SUPPLEMENTARY INFORMATION SECTION
FOR THE YEAR ENDED
JUNE 30, 2017

Operating
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING

HORIZON CHARTER SCHOOLS

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2017

ORGANIZATION

Horizon Charter School is a California nonprofit corporation that was incorporated in December 2001, and is organized to manage, operate, guide, direct, and promote two California public charter schools: Horizon Charter School and Partnerships for Student-Centered Learning.

Horizon Charter School's current charter was granted by the Western Placer Unified School District. The term of the charter is five years, beginning July 1, 2013 and continuing through June 30, 2018. The School's charter number authorized by the state of California is 0015.

Partnerships for Student-Centered Learning's current charter was granted by the Western Placer Unified School District. The term of the charter is five years, beginning July 1, 2013 and continuing through June 30, 2018. The School's charter number authorized by the state of California is 1227.

Horizon Charter Schools' governing board for the fiscal year ended June 30, 2017 was composed of the following members for both Horizon Charter School and Partnerships for Student-Centered Learning:

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM</u>	<u>TERM EXPIRES</u>
Karen Vicari	President	Four Years	June 30, 2019
Bob Collins	Vice President	Four Years	June 30, 2018
Andrea Rynberk	Parent Representative	Four Years	June 30, 2018
Kimberly Dahlstrom	Parent Representative	Four Years	June 30, 2019
Mary Lou Smith	Community Representative	One Year	June 30, 2017

ADMINISTRATION

Cynthia D. V. Wood, EdD
Superintendent/Chief Executive Officer

Terri McGill
Assistant Superintendent/Chief Operations Officer

Kelly Collins
Assistant Superintendent/Chief Academic Officer

Rebecca L. Courtright
Interim Assistant Superintendent/Chief Business Official

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE YEAR ENDED JUNE 30, 2017

Horizon Charter School

	Second Period Report			Annual Report		
	Classroom Based	Independent Study	Total ADA	Classroom Based	Independent Study	Total ADA
Grades TK/K through 3	-	342.09	342.09	-	344.58	344.58
Grades 4 through 6	-	300.73	300.73	-	302.55	302.55
Grades 7 and 8	-	199.22	199.22	-	202.69	202.69
Grades 9 through 12	-	501.59	501.59	-	505.67	505.67
ADA Totals	<u>-</u>	<u>1,343.63</u>	<u>1,343.63</u>	<u>-</u>	<u>1,355.49</u>	<u>1,355.49</u>

Partnerships for Student-Centered Learning

	Second Period Report			Annual Report		
	Classroom Based	Independent Study	Total ADA	Classroom Based	Independent Study	Total ADA
Grades TK/K through 3	49.91	125.65	175.56	48.87	125.71	174.58
Grades 4 through 6	44.55	97.73	142.28	43.79	99.57	143.36
Grades 7 and 8	16.39	74.79	91.18	16.06	77.39	93.45
Grades 9 through 12	-	363.14	363.14	-	367.66	367.66
ADA Totals	<u>110.85</u>	<u>661.31</u>	<u>772.16</u>	<u>108.72</u>	<u>670.33</u>	<u>779.05</u>

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE YEAR ENDED JUNE 30, 2017

Horizon Charter School

	2016-17 Minutes		Traditional Calendar	Status
	Requirement	Actual		
Kindergarten	N/A	Not Calculated	175	In Compliance
Grade 1	N/A	Not Calculated	175	In Compliance
Grade 2	N/A	Not Calculated	175	In Compliance
Grade 3	N/A	Not Calculated	175	In Compliance
Grade 4	N/A	Not Calculated	175	In Compliance
Grade 5	N/A	Not Calculated	175	In Compliance
Grade 6	N/A	Not Calculated	175	In Compliance
Grade 7	N/A	Not Calculated	175	In Compliance
Grade 8	N/A	Not Calculated	175	In Compliance
Grade 9	N/A	Not Calculated	175	In Compliance
Grade 10	N/A	Not Calculated	175	In Compliance
Grade 11	N/A	Not Calculated	175	In Compliance
Grade 12	N/A	Not Calculated	175	In Compliance

Horizon Charter School does not offer site-based instruction, therefore the instructional minutes requirement is not applicable.

Partnerships for Student-Centered Learning

	2016-17 Minutes		Traditional Calendar	Status
	Requirement	Actual		
Kindergarten	36,000	40,250	175	In Compliance
Grade 1	50,400	62,285	175	In Compliance
Grade 2	50,400	62,285	175	In Compliance
Grade 3	50,400	62,285	175	In Compliance
Grade 4	54,000	64,750	175	In Compliance
Grade 5	54,000	64,750	175	In Compliance
Grade 6	54,000	64,750	175	In Compliance
Grade 7	54,000	64,750	175	In Compliance
Grade 8	54,000	64,750	175	In Compliance
Grade 9	N/A	Not Calculated	175	In Compliance
Grade 10	N/A	Not Calculated	175	In Compliance
Grade 11	N/A	Not Calculated	175	In Compliance
Grade 12	N/A	Not Calculated	175	In Compliance

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Horizon Charter School

June 30, 2017 Annual Financial and Budget Report Fund Balance (Net Assets)	\$ 11,581,273
Adjustments and Reclassifications Increase (Decrease):	
Accounts Receivable / Books & Supplies and Services and Other Operating Expenses	159,796
Property and Equipment / Depreciation and Amortization	(8,747)
Accounts Payable / Books & Supplies, Certificated and Classified Salaries	
Services and Other Operating Expenses	121,713
Deferred Revenue / Local Revenue	1,563
Capital Lease Obligations / Services and Other Operating Expenses	18,658
Deferred Lease Obligations / Services and Other Operating Expenses	36,451
June 30, 2017 Audited Financial Statement Fund Balance (Net Assets)	<u>\$ 11,910,707</u>

Partnerships for Student-Centered Learning

June 30, 2017 Annual Financial and Budget Report Fund Balance (Net Assets)	\$ 1,282,591
Adjustments and Reclassifications Increase (Decrease):	
Accounts Receivable / Local Revenue	16,734
Accounts Payable / Certificated and Classified Salaries, Employee Benefits	
Books & Supplies, and Services & Other Operating Expenses	(286,571)
Accrued Payroll Liabilities / Certificated Salaries	4,566
Deferred Revenue / Local Revenue	20
Deferred Lease Obligations / Services and Other Operating Expenses	66,198
June 30, 2017 Audited Financial Statement Fund Balance (Net Assets)	<u>\$ 1,083,538</u>

See auditor's report and the notes to supplementary information

HORIZON CHARTER SCHOOLS

NOTES TO SUPPLEMENTARY INFORMATION

JUNE 30, 2017

NOTE 1 – PURPOSE OF SCHEDULES

A. Local Education Agency Organization Structure

This schedule provides information about Horizon Charter Schools' (the Schools) date and granting authority for the charter, members of the governing board, and members of the administration.

B. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the Schools. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and programs.

C. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Schools and whether the Schools complied with the provisions of Education Code Sections 46200 through 46206.

D. Schedule of Functional Expenses

The cost of providing various programs and other activities has been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the instructional program and supporting services benefited. All costs have been allocated based on their type, based on management's estimates.

E. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances (net assets) as reported on the Annual Financial and Budget Report form to the audited financial statements.

HORIZON CHARTER SCHOOLS

OTHER INDEPENDENT AUDITOR'S REPORTS

**FOR THE YEAR ENDED
JUNE 30, 2017**

**Operating
HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING**

Feddersen & Company, LLP

Certified Public Accountants

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

Members of the Governing Board
Horizon Charter Schools
Lincoln, California

We have audited, in accordance with the 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 Horizon Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Horizon Charter Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Horizon Charter Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Horizon Charter Schools' 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 a 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 severe 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. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Horizon Charter Schools' financial statements are free from 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*.

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28632 Roadside Drive • Suite 265 • Agoura Hills, California 91301
Telephone (818) 707-4111 • Fax (818) 707-4110

Report on Internal Control
Members of the Governing Board
Horizon Charter Schools
Lincoln, California
Page 2

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fedderson & Company, LLP

Agoura Hills, California
October 27, 2017

Feddersen & Company, LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Members of the Governing Board of
Horizon Charter Schools
Lincoln, California

Report on State Compliance

We have audited Horizon Charter Schools' compliance with the types of state compliance requirements described in the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, for the year ended June 30, 2017. The applicable state compliance requirements are identified in the table below.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of Horizon Charter Schools' management.

Auditor's Responsibility

Our responsibility is to express an opinion on Horizon Charter Schools' compliance with the state laws and regulations based on our audit.

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 *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 state program occurred. An audit includes examining, on a test basis, evidence about Horizon Charter Schools' 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 on compliance for each state program. Our audit does not provide a legal determination of Horizon Charter Schools' compliance with those requirements.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine Horizon Charter Schools' compliance with the state laws and regulations applicable to the following items:

Compliance Requirements

Local Education Agencies Other Than Charter Schools:

Attendance
Teacher Certification and Misassignments
Kindergarten Continuance
Independent Study
Continuation Education
Instructional Time

Procedures Performed

Not applicable
Not applicable
Not applicable
Not applicable
Not applicable
Not applicable

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
Gann Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
School Districts, County Offices of Education, and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	No, see below
After School Education and Safety Program	No, see below
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	No, see below
Immunizations	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	No, see below

The term "Not applicable" is used above to mean that the program does not apply to charter schools.

We did not perform any procedures related to the California Clean Energy Jobs Act because Horizon Charter Schools does not have expenditures for this program.

We did not perform any procedures related to the After School Education and Safety Program because Horizon Charter Schools does not receive state funding for this program.

We did not perform any procedures related to the Independent Study-Course Based Program because Horizon Charter Schools does not receive state funding for this program.

We did not perform any procedures related to Charter School Facility Grant Program because Horizon Charter Schools does not receive state funding for this program.

Opinion

In our opinion, Horizon Charter Schools complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and which are described in the accompanying schedule of findings and questioned costs as item 2016-1. Our opinion on compliance with state laws and regulations is not modified with respect to these matters.

Horizon Charter Schools' response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Schools' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Fedderson & Company, LLP
Agoura Hills, California
October 27, 2017

HORIZON CHARTER SCHOOLS

FINDINGS AND RECOMMENDATIONS SECTION

**FOR THE YEAR ENDED
JUNE 30, 2017**

Operating
**HORIZON CHARTER SCHOOL
PARTNERSHIPS FOR STUDENT-CENTERED LEARNING**

HORIZON CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2017

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 X No
Significant deficiencies identified? Yes X None reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:
Material weakness(es) identified? Yes N/A No
Significant deficiencies identified? Yes N/A None reported

Type of auditor's report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes N/A No

Major programs:

CFDA Number

Name of Federal Program

The School did not have any major programs.

Dollar threshold used to distinguish between type A and type B programs: N/A

Auditee qualified as low-risk auditee? N/A Yes No

State Awards

Type of auditor's report issued on compliance for state programs: Unmodified

Internal control over state programs:
Material weakness(es) identified? Yes X No
Significant deficiencies identified? Yes X None reported

HORIZON CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2017

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements, federal or state awards for the year ended June 30, 2017.

HORIZON CHARTER SCHOOLS

SCHEDULE OF PRIOR AUDIT FINDINGS

JUNE 30, 2017

Finding	Code	Recommendation	Current Status
Pupil income eligibility records maintained by the charter school were not consistent with the data reported in CALPADS which caused an underreporting of unduplicated pupil counts.	2016-01	The Schools should communicate applicable laws and regulations to responsible staff to ensure correct unduplicated local control funding formula pupil counts for the certified CALPADS data. This data should be reviewed by appropriate officials before certification. We also recommend that the Schools submit the revised CALPADS data to the California Department of Education through the Principal Apportionment Data Collection Software on the "Chart School Adjustment to CALPADS Data."	Implemented

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Approve the Selection of Landmark Construction for Lease-Leaseback Services and Award of Lease-Leaseback Agreement for the Glen Edwards Middle School Additions and Modernization Project

AGENDA ITEM AREA:

Action

REQUESTED BY:

Michael Adell
Director of Facilities



ENCLOSURES:

Yes

DEPARTMENT:

Facilities

FINANCIAL INPUT/SOURCE:

Fund 21 (Measure N)

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

Yes

BACKGROUND:

On August 15, 2017, the Board approved Resolution 17/18.2, adopting procedures and guidelines for selection of the lease-leaseback contractor for projects including the prequalification of contractors. On August 24, 2017, the District received prequalification packets from general contractors and mechanical, electrical, and plumbing subcontractors as required and established a prequalified list of contractors to bid or propose on selected qualified projects. On November 21, 2017, the District issued a Request for Proposal (RFP) to the prequalified contractors to submit a "percentage fee proposal" to provide pre-construction and construction lease-leaseback services for the Glen Edwards Middle School Additions and Modernization project to be awarded to the responsive contractor with the highest best value score based on qualifications and price proposal.

Based on the prequalification submittals and price proposal responses to the RFP, the District has reviewed, scored, and ranked the proposing contractors for best value to the District and has selected Landmark Construction as the lease-leaseback entity to enter execute the Lease-Leaseback Agreement.

RECOMMENDATION:

Staff recommends the Board of Trustees approve the Selection of Landmark Construction for Lease-Leaseback Services and Award of Lease-Leaseback Agreement for Glen Edwards Middle School Additions and Modernization Project.

EXHIBIT A

Glen Edwards Middle School Additions and Modernization Project Ranking of Best Value Scores

SECTION I – CONTRACTOR QUALIFICATIONS

In the follow table, enter all proposing Contractors and the total points received from the qualifications evaluation (Maximum points available per Contractor is 100).

CONTRACTOR	POINTS AWARDED
Landmark Construction	93
Flint Builders	93
Roebbelen Contracting	93
Broward Builders	92

SECTION II – PRICE PROPOSALS

In the following table, enter all proposing Contractors based on their price proposals in order from lowest to highest. In the event two Contractors submit price proposals with the same overall price, both Contractors shall be awarded the same amount of points. (For example, if two Contractors submit a price proposal of exactly \$1 million, which would qualify them both as the second lowest proposal, each Contractor shall receive 90 points.)

CONTRACTOR	PRICE PROPOSAL	POINTS AWARDED
Landmark Construction	11.14%	100
Flint Builders	13.58%	90
Roebbelen Contracting	13.84%	80
Broward Builders	15.67%	70
		60
		50
		40
		30
		20
		10

SECTION III – BEST VALUE SCORE

In the following table, enter all proposing Contractors, their scores from the qualifications and price proposal evaluations, and their total combined score. The total combined score is the Contractor's "best value score."

CONTRACTOR	SECTION I POINT TOTAL	SECTION II POINT TOTAL	SECTION I & SECTION II COMBINED TOTAL
Landmark Construction	93	100	193
Flint Builders	93	90	183
Roebbelen Contracting	93	80	173
Broward Builders	92	70	162

SECTION IV – BEST VALUE RANK

In the following table, enter all proposing Contractors and best value score in order from the highest best value score to the lowest best value score. The Contractor with the highest best value score shall be ranked No. 1 overall.

CONTRACTOR	BEST VALUE SCORE (highest to lowest)	RANK
Landmark Construction	193	1
Flint Builders	183	2
Roebbelen Contracting	173	3
Broward Builders	162	4
		5
		6
		7
		8
		9
		10

LEASE-LEASEBACK AGREEMENT

Dated as of _____, 2017

Between

Western Placer Unified School District

and

Landmark Construction

**Glen Edwards Additions and Modernization Project
204 L Street, Lincoln, CA 95648**

LEASE-LEASEBACK AGREEMENT

GLEN EDWARDS ADDITIONS AND MODERNIZATION PROJECT

THIS LEASE-LEASEBACK AGREEMENT (this "Agreement") is entered into as of [REDACTED], 2017 between the Western Placer Unified School District, a California public school district (the "Owner"), and Landmark Construction, a California corporation and licensed general contractor (the "Contractor"). Owner and Contractor are each a "Party" and together are the "Parties" to this Agreement.

The Owner intends to make certain tenant improvements (the "Project") on the campus of its Glen Edwards Middle School, located at 204 L Street, Lincoln, CA 95648 the scope of which is generally described in Section 1, below.

This Agreement is entered into by the Parties pursuant to California Education Code section 17406, which permits the governing board of school district, without advertising for bids, to lease to any person, firm, or corporation any real property owned by the school district if the instrument by which such property is leased requires the lessee to construct on the leased premises, or provides for the construction thereon, of a building for the use of the school district during the term of the lease, and provides that title to that building shall vest in the school district at the expiration of the lease.

In connection with the approval of this Agreement, the Owner will enter into a site lease with Contractor (the "Site Lease"), under which it will lease the Project site described and depicted in Exhibit A of the Site Lease (the "Site") to Contractor in order for Contractor to finance and construct the Project as described in the Scope of Work set forth in Section 1, below (the "Scope of Work").

Contractor will lease the Site and the Project back to the Owner pursuant to a Sublease Agreement (the "Sublease"), under which the Owner will be required to make sublease payments to Contractor for the use and occupancy of the Site, including the Project.

Contractor is experienced in the construction of the type of project and type of work desired by the Owner and is willing to perform said construction work for the Owner, all as more fully set forth in this Agreement.

The Owner and Contractor therefore agree as follows:

1. Scope of Work. The Contractor agrees to finance construction of the Project and to furnish all labor, equipment and materials, including tools, implements, and appliances required, and to perform all of the Work, as that term is defined in Article 1.1.3 of the General Conditions, in a good and workmanlike manner, free from any and all liens and claims from mechanics, material suppliers, subcontractors, artisans, machinists, teamsters, freight carriers, and laborers required for:

**GLEN EDWARDS ADDITIONS AND MODERNIZATION PROJECT
AT GLEN EDWARDS MIDDLE SCHOOL
LINCOLN, CALIFORNIA**

all in strict compliance with the plans, drawings and specifications ("Plans and Specifications") for the Project submitted to the Division of State Architect ("DSA") for approval and prepared by:

**Rainforth Grau Architects, 2407 J Street, Suite 300, Sacramento, CA 95816
(916) 368-7990**

and other contract documents relating to the Project.

The Scope of Work shall include any revisions to the Plans and Specifications that are made as a result of DSA review or at the direction of DSA.

The Scope of Work does not include Contractor's performance of the pre-construction services as set forth in Section 2, below.

Until DSA approval of the plans, drawings and specifications for the Project has been received by Owner, Contractor may not commence any work on the Project for which a contractor's license is required and DSA approval is required.

In accordance with California Public Contract Code section 3300, Contractor has a Class " B " license that Contractor shall maintain in good standing for the duration of Contractor's work on the Project.

2. Pre-Construction Services. Contractor shall perform the following pre-construction services to be completed by February, 2019:

- a. *Site Evaluation.* Contractor shall perform an evaluation of the Site for the Project and make recommendations relating to scope, constructability, and schedule of the Project. Contractor shall also review the scope of necessary demolition work, if any, to develop a hazardous materials removal plan. The purpose of this evaluation is to improve the Project's design and minimize unforeseen conditions. At Owner's request, Contractor shall provide the results of its evaluation in written form to the Owner.
- b. *Constructability Review.* Contractor shall provide at least 2 constructability reviews of the Plans and Specifications before or at each of the following intervals of preconstruction: (i) one upon the completion of design development; and (ii) one immediately prior to the submittal of the Plans and Specifications to DSA.

Contractor shall review the Plans and Specifications and related construction documents for errors and omissions, clarity, consistency, and coordination. Contractor's review shall emphasize ensuring that the Project can be completed within the Owner's available budget to the level of quality and educational goals desired, and can be completed within the established schedule. Contractor shall specifically provide recommendations on construction feasibility, energy conservation, availability of materials and labor, time requirements for installation and construction, and factors related to cost, including costs of alternative designs of materials, preliminary budgets, and possible economies of scale. Contractor shall provide written reports, identifying by page and detail the issues to be discussed and resolved. As part of the constructability review, Contractor shall identify areas where value engineering principles could

be applied (including potential cost savings and the schedule impact of such savings), and identify items requiring a long lead time before construction. Contractor shall assist the District in considering operating or maintenance costs with respect to selecting systems and products for the Project.

- c. *Design/Coordination Meetings.* Contractor shall be responsible for facilitating all design/coordination meetings as needed. Such meetings shall include participation of design professionals and specialty subcontractors.
- d. *Schedule.* Contractor shall develop a master critical path method ("CPM") project schedule for the Project that shall include all milestone dates for the Project, including submittal of Contractor's GMP proposal for each Project phase, completion of design development, submittal of all estimates contemplated by the Contract, re-submission of the Plans and Specifications to DSA (if necessary), anticipated re-approval by DSA (if any), finalization of Contract Documents, construction sequencing and durations, preparation and processing of shop drawings and samples, delivery of materials or equipment requiring long-lead time procurements, phasing, and Owner move-in. Contractor's schedule shall be submitted to the Owner for approval within 30 days' of execution of this Agreement; the Owner shall have the right to request reasonable changes and updates in the schedule. Contractor shall provide schedule updates with each estimate, or more often if reasonably requested by the Owner or if required in Contractor's judgment to communicate changes in market conditions.
- e. *Estimates.* Contractor shall provide an estimate of total Project cost, as well as necessary updates to that estimate. Contractor's initial estimate shall be due to the District within two weeks of completion of its first constructability review. Updated cost estimates shall be given in accordance with the approved CPM project schedule for the Project. Contractor shall also provide an updated estimate upon the submission of the Plans and Specifications to DSA (and at any other time required or reasonably necessary pursuant to this Agreement). Contractor's cost estimate shall identify all trades and unit costs and shall also identify all allowable general condition costs and fees. If any cost estimate submitted to the Owner exceeds a previously approved estimate, the Contractor shall make appropriate recommendations to the Owner for reducing the estimated cost of the Project. All estimates shall assume that construction of the Project is subject to the payment of prevailing wages under the California Labor Code and applicable regulations, and that the Project will be subject to compliance monitoring and enforcement by the California Department of Industrial Relations.
- f. *Construction Planning.* Contractor shall provide assistance to Owner in construction planning, including phasing, staging, site logistics, sequencing, fencing, office locations and means and methods of construction. The Contractor shall (1) provide a preliminary evaluation of the Owner's schedule, cost and design requirements for the Project; (2) develop an anticipated construction schedule pursuant to Subsection d. above; (3) develop a preliminary cost estimate for each type of work contemplated by the Project pursuant to Subsection e. above; (4) clarify and delineate the Architect's, the Contractor's, and the Owner's respective duties and responsibilities; and (5) set forth a plan for the administration and coordination of all Work on the Project, including pre-construction meetings. The Architect and Owner shall review the above for acceptance. Contractor will also ensure that all Work complies with the guidelines established by the State of California Office of Public School Construction and any other Federal

or State agencies having jurisdiction over the Project. The objective of this step will be to develop an overall program strategy as relates to timing, budgets, construction materials, means and methods and the program interface during construction.

3. Contract Documents. The Contractor and the Owner agree that this Agreement, and all of the documents listed in Article 1.1.1 of the General Conditions, together form the "Contract Documents," which form the "Contract."

4. Time to Complete and Liquidated Damages. Time is of the essence in this Contract. The time for completion of the Project shall be _____ () calendar days from the date of Owner's approval of the Total Sublease Amount (as set forth in Section 5 of this Agreement), pursuant to California Education Code section 17406(a)(3). Date for Completion (as that term is defined in Article 8.1.1. of the General Conditions) of the Project shall be on or before _____, 20__.

Failure to complete the Project within the date(s) and in the manner provided for by the Contract Documents, shall subject the Contractor to liquidated damages for each calendar day by which such completion is delayed beyond the Date for Completion. For purposes of liquidated damages, the concept of substantial completion shall not constitute completion and is not part of the Contract Documents. The actual occurrence of damages and the actual amount of the damages which the Owner would suffer if the Project were not completed by the Date for Completion are dependent upon many circumstances and conditions which could prevail in various combinations and, from the nature of the case, it is impracticable and extremely difficult to fix the actual damages. Damages that the Owner would suffer if completion is delayed include, but are not limited to, loss of the use of the Project, disruption of activities, costs of administration, supervision and the incalculable inconvenience and loss suffered by the public.

Accordingly, the Parties agree that the following dollar figure shall be the amount of damages which the Owner shall directly incur upon failure of the Contractor to complete the Project within the time specified: \$1,000.00, for each calendar day by which completion of the Project is delayed beyond the Date for Completion, which may be adjusted in accordance with the Contract Documents.

If the Contractor becomes liable under this Section, the Owner, in addition to all other remedies provided by law, shall have the right to withhold sublease payments, and to collect the interest thereon, which would otherwise be or become due the Contractor until the liability of the Contractor under this Section has been finally determined. If the withheld sublease payments are not sufficient to discharge all liabilities of the Contractor incurred under this Section, then the Contractor and its sureties shall continue to remain liable to the Owner for such liabilities until all such liabilities are satisfied in full.

If the Owner accepts any work or makes any payment under this Agreement after a default by reason of delays, the payment or payments shall in no respect constitute a waiver or modification of any Agreement provisions regarding time of completion and liquidated damages.

5. Total Sublease Amount. Owner shall pay Contractor a total amount for the Scope of Work ("Total Sublease Amount") which will be calculated following: (i) Contractor's completion of the preconstruction services set forth in Section 2; (2) the selection of all subcontractors in accordance

with Education Code section 17406(a)(4) and the Request for Sealed Proposals; and (iii) any required DSA approval of the Plans and Specifications for the Work.

Following the occurrence of all of the events set forth in the paragraph above, Contractor shall provide Owner with objectively verifiable information of its costs to perform the Work and a written rationale for the proposed Total Sublease Amount, including documentation sufficient to support the calculation. Contractor's written rationale shall detail the "base construction cost" for the Project, consisting of (a) all subcontracts to be awarded by Contractor for the Project, plus (b) any separately awarded contracts for materials and supplies for the Project. The product of the base construction cost, multiplied by the Percentage offered by the Contractor in its response to the Request for Sealed Proposals, shall be the "Contractor Fee", which shall also be set forth in Contractor's written rationale. The Total Sublease Amount shall be the sum total of the base construction cost and the Contractor Fee.

The proposed Total Sublease Amount shall be approved or rejected by the Owner at a public meeting before Contractor may proceed with any further Work under the Contract Documents. Once approved, the Parties shall execute *Exhibit A* of the Sublease, setting forth the Total Sublease Amount and Sublease Payments, whereupon *Exhibit A* shall be incorporated into, and become part of the Contract Documents. Contractor shall immediately commence the Work after approval of the Total Sublease Amounts by the Owner, and the time for completion of the Work shall commence to run upon such approval by the Owner. If the Owner rejects the Total Sublease Amount and requests another calculation from Contractor, then Contractor shall submit another calculation complying with this Section's procedures. If the Owner rejects the Total Sublease Amount and does not request another calculation from Contractor, then such rejection will act as a Termination for Convenience pursuant to Article 14.3.2 of the General Conditions and the Owner may award a lease-leaseback contract for the Project to the next highest best value contractor from the selection process used for the Project.

Except as otherwise provided in the General Conditions, the Contractor shall assume the risk of all costs in excess of the Total Sublease Amount in the performance of such work and shall not be entitled to additional payments because of such excess costs. Should the Contractor believe that it is entitled to an increase in the Total Sublease Amount or a time extension for completion, it must request it pursuant to the procedures in the General Conditions for change orders and claims. Contractor shall finance the cost of construction of the Work. Contractor shall pay all subcontractors and suppliers as they perform Work or furnish supplies. The Owner shall pay Contractor sublease payments pursuant to the terms and conditions of Section 6 of the Sublease (the "Sublease Payments"). The sum of the Sublease Payments shall not exceed the Total Sublease Amount established under this Section 5.

6. Changes. Should the Contractor believe that it is entitled to an increase in the Total Sublease Amount or a time extension for completion, it must request such change pursuant to the procedures in the General Conditions for change orders and claims.

7. Term and Termination. The term of the Contract (the "Lease Term") automatically ends on , 20 ("Termination Date"). The Owner or Contractor may terminate the Contract prior to the Termination Date, but only as provided in the General Conditions. All of the covenants, representations and warranties set forth in the Contract, including indemnification obligations, that

are intended to bind the Parties after the completion of the Project or termination of the Contract will survive such completion or termination for the periods provided for in the Contract or otherwise allowed by law. The Site Lease and the Sublease each shall automatically end at the same time as the Contract, with the Parties' respective leasehold interests thereunder automatically ended and released, and title to the Site and Project automatically and fully vested in the Owner.

8. Prequalification of Contractor and Certain Contractors.

Owner has determined that the Project is subject to prequalification pursuant to Education Code section 17406 subsection (a)(2)(C) and Public Contract Code section 20111.6 subsections (b) through (m). Accordingly, the Owner's Request for Proposals for the Project required that all entities proposing for this Contract, including Contractor, must be prequalified as well as all electrical, mechanical, and plumbing subcontractors to be utilized on the Project.

Any subcontractors that Contractor may select after award pursuant to Section 9, below, must be prequalified by Owner pursuant to Education Code section 17406 subsection (a)(2)(C) and Public Contract Code section 20111.6 subsections (b) through (m) if bidding or proposing for work requiring C-4, C-7, C-10, C-16, C-20, C-34, C-36, C-38, C-42, C-43, or C-46 licenses or other 'C' licenses specified by Owner in the Request for Proposals. Contractor may not accept a bid or proposal and may not award a subcontract to a bidding or proposing subcontractor that has not met the requirements of this Section. When soliciting bids or proposals from subcontractors, the Contractor shall provide notice to all subcontractors of which subcontractors must be prequalified to submit bids or proposals, and Contractor shall state where the prequalification applications may be obtained and where and when they must be submitted. The prequalification questionnaires and financial statements are not public records and are not open to public inspection.

9. Selection of Subcontractors; DVBE Goals. For any subcontractors not listed in Contractor's proposal who will perform more than 0.5% of the Work, Contractor shall provide public notice of availability of work to be subcontracted in accordance with the publication date applicable to the District's competitive bidding process (including but not limited to Public Contract Code section 20112), including a fixed date and time on which qualifications statements, bids, or proposals will be due. Contractor shall establish reasonable qualification criteria and standards and shall award each subcontract either on best value basis as described in Education Code section 17406(a)(4) or to the lowest responsible bidder. All subcontractors shall be afforded the protections of the Subletting and Subcontracting Fair Practices Act (commencing with Public Contract Code section 4100). Contractor's subcontractor selection process shall be subject to review by, and approval of Owner.

Compliance with Disabled Veteran Business Enterprise ("DVBE") contracting goals is required for this Project. In accordance with Education Code section 17076.11 the Owner has a DVBE participation goal of 3% per year of the overall dollar amount of state funds allocated to the Owner pursuant to the Leroy F. Greene School Facilities Act of 1998, and expended each year by the Owner for this Project. The Owner is seeking DVBE participation under this Agreement.

The Contractor must make a good faith effort to contact and utilize DVBE subcontractors and suppliers in securing bids, in the manner set forth in this Section for performance of the Project. Information regarding certified DVBE firms can be obtained from the State's Office of Small Business and DVBE Services (OSDS) at (916) 375-4940 as well as the OSDS website at www.bidsync.com/DPXBisCASB. Verification of DVBE status must be obtained from the OSDS by

receiving an approved certification letter and reference number from that office. Contractor is required, as a material condition of this Agreement, to retain documentation of its good faith efforts in utilizing DVBEs for this Project, for submission to the Owner or to the applicable state agency in the event such documentation is requested.

Good faith efforts are demonstrated by evidence of the following: (a) contact was made with the Owner regarding the identification of DVBEs; (b) contact was made with other state agencies and with local DVBE organizations to identify DVBEs; (c) advertising was published in trade papers and other papers focusing on DVBEs; (d) invitations to bid or proposal solicitations were submitted to potential DVBE contractors; and (e) available DVBEs were considered. Contractor shall certify, under penalty of perjury, that a good faith effort was made to include DVBE subcontractors and suppliers in the Project.

Prior to, and as a condition precedent for the final Sublease payment made to Contractor by the Owner pursuant to Section 6 of the Sublease, the Contractor shall provide the Owner with written documentation identifying the amount paid to certified DVBE subcontractors and suppliers in performance of the Project. The Contractor shall also provide the Owner with a copy of the DVBE Certification Letter issued by OSDS for each DVBE that has participated in the Project. This documentation will be used by the Owner to evaluate its success in meeting its DVBE participation goal.

10. Prevailing Wages. The Project is a public work, the Work shall be performed as a public work, and under California Labor Code section 1770 *et seq.*, the Director of the California Department of Industrial Relations ("DIR") has determined the general prevailing rate of per diem wages and the general prevailing rate for holiday and overtime work in the locality in which the Work is to be performed, for each craft, classification or type of worker needed to execute this Contract. Per diem wages shall be deemed to include employer payments for health and welfare, pension, vacation, apprenticeship or other training programs, and similar purposes. Copies of the rates are on file at the Owner's principal office. The rate of prevailing wage for any craft, classification or type of workmanship to be employed on this Project is the rate established by the applicable collective bargaining agreement which rate so provided is hereby adopted by reference and shall be effective for the life of this Agreement or until the Director of the DIR determines that another rate be adopted. It shall be mandatory upon the Contractor and on any subcontractor to pay not less than the said specified rates to all workers employed in the execution of this Agreement.

The Contractor and any subcontractor under the Contractor as a penalty to the Owner shall forfeit not more than Two Hundred Dollars (\$200.00) for each calendar day or portion thereof for each worker paid less than the stipulated prevailing rates for such work or craft in which such worker is employed. The difference between such stipulated prevailing wage rates and the amount paid to each worker for each calendar day or portion thereof for which each worker was paid less than the stipulated prevailing wage rate shall be paid to each worker by the Contractor.

The Contractor and each Subcontractor shall keep or cause to be kept an accurate record for work on this Project showing the names, addresses, social security numbers, work classification, straight time and overtime hours worked and occupations of all laborers, workers and mechanics employed by them in connection with the performance of this Contract or any subcontract thereunder, and showing also the actual per diem wage paid to each of such workers, which records shall be open at all

reasonable hours to inspection by the Owner, its officers and agents and to the representatives of the Division of Labor Standards Enforcement of the DIR. Contractor and all subcontractors shall comply with Labor Code section 1776. In accordance with Labor Code section 1771.4(a)(1), the Project is subject to compliance monitoring and enforcement by the DIR. The Contractor and each subcontractor shall furnish a certified copy of all payroll records directly to the Labor Commissioner on a monthly basis, unless directed by the Owner to furnish such records more often, and in the format prescribed by the Labor Commissioner.

As a public work, the Project is subject to compliance monitoring and enforcement by the Department of Industrial Relations. For all projects over Twenty-five Thousand Dollars (\$25,000): in order to be qualified to submit a bid or to be listed in a bid proposal subject to the requirements of Public Contract Code section 4104, or enter into, or engage in the performance of any contract of public work (as defined by Division 2, Part 7, Chapter 1 (§§ 1720 *et seq.*) of the Labor Code), a contractor or subcontractor must be currently registered and qualified under Labor Code section 1725.5 to perform public work as defined by Division 2, Part 7, Chapter 1 (§§ 1720 *et seq.*) of the Labor Code.

11. Working Hours. Under California Labor Code sections 1810 to 1815, the time of service of any worker employed by the Contractor or a Subcontractor doing or contracting to do any part of the Work contemplated by this Agreement is limited and restricted to 8 hours during any one calendar day and 40 hours during any one calendar week, provided, that work may be performed by such employee in excess of said 8 hours per day or 40 hours per week provided that compensation for all hours worked in excess of 8 hours per day, and 40 hours per week, is paid at a rate not less than 1½ times the basic rate of pay. The Contractor and every Subcontractor shall keep an accurate record showing the name of and the actual hours worked each calendar day and each calendar week by each worker employed by them in connection with the Work. The Contractor and every Subcontractor shall keep the records open at all reasonable hours to inspection by representatives of the Owner and the Division of Labor Standards Enforcement. The Contractor shall as a penalty to the Owner forfeit \$25.00 for each worker employed in the execution of this Agreement by the Contractor or by any subcontractor for each calendar day during which such worker is required or permitted to work more than 8 hours in any one calendar day, and 40 hours in any one calendar week, except as herein provided.

12. Apprentices. The Contractor shall comply with California Labor Code sections 1777.5 and 1777.6. These sections require that contractors and subcontractors employ apprentices in apprenticeable occupations in a ratio of not less than 1 hour of apprentice's work for each 5 hours of work performed by a journeyman (unless an exemption is granted in accordance with Labor Code section 1777.5) and that contractors and subcontractors shall not discriminate among otherwise qualified employees as indentured apprentices on any public works solely on the ground of sex, race, religious creed, national origin, ancestry or color. Only apprentices as defined in Labor Code section 3077, who are in training under apprenticeship standards and who have signed written apprentice agreements, will be employed on public works in apprenticeable occupations. The responsibility for compliance with these provisions is fixed with the Contractor for all apprenticeable occupations.

13. Skilled and Trained Workforce. The Contractor and its subcontractors at every tier shall comply with Education Code section 17407.5 and Public Contract Code sections 2600-2602, which require the Contractor and its subcontractors at every tier to employ a skilled and trained workforce,

as defined herein, to perform all work on the Project that falls within an apprenticeable occupation in the building and construction trades.

For the purpose of this Section 13, the following definitions apply:

- A. "Apprenticeable occupation" means an occupation for which the Division of Apprenticeship Standards of the DIR had approved an apprenticeship program before January 1, 2014.
- B. "Graduate of an apprenticeship program" means either (a) an individual that has been issued a certificate of completion under the authority of the California Apprenticeship Council for completing an apprenticeship program approved by the DIR pursuant to Section 3075 of the Labor Code, or (b) an individual that has completed an apprenticeship program located outside California and approved for federal purposes pursuant to apprenticeship regulations adopted by the federal Secretary of Labor.
- C. "Skilled and trained workforce" means that all of the workers are either apprentices registered in an apprenticeship program approved by the DIR, or skilled journeypersons, with, for work performed on or after January 1, 2018 and before January 1, 2109, at least 40 percent of the skilled journeypersons employed on the Project in an apprenticeable occupation by Contractor or any of its subcontractors at every tier being graduates of an apprenticeship program for the applicable occupation. Pursuant to Sections 2600-2602 of the Public Contract Code, the percentage requirement may be partially met in some apprenticeable occupations by skilled journeypersons who commenced working before an apprenticeship program existed, may be met by the hours performed by the skilled journeypersons, need not be met if less than ten (10) hours of work were performed, and need not be met by some subcontractors.
- D. "Skilled journeyperson" means any of the following: (i) a person who has graduated from an apprenticeship program for the applicable occupation that was approved by the DIR, (ii) a person who has graduated from an apprenticeship program for the applicable occupation that was located outside of California and approved for federal purposes in accordance with regulations adopted by the federal Secretary of Labor, or (iii) a person who has at least as many hours of on-the-job experience in the applicable occupation as would be required to graduate from an apprenticeship program approved by the DIR.

For each calendar month during the Work, Contractor shall provide a compliance report to the Owner for each contractor or subcontractor before the fifth day of each month, using the format attached hereto as *Exhibit A*, or in a substantially similar format, demonstrating compliance with this Section 13. Such monthly compliance reports shall be subject to the California Public Records Act (commencing with Government Code section 6250), and shall be open to public inspection.

If Contractor fails to comply with this Section 13 then Owner, at its sole discretion, may terminate the Agreement pursuant to Article 14 of the General Conditions, in addition to any other rights or remedies provided to Owner in the Contract Documents. Notwithstanding any other provision of the Agreement or the General Conditions: (a) if Contractor fails to provide any required monthly compliance report pursuant to this Section 13 on or before the fifth day of the following month, or

provides an incomplete report, Owner shall withhold further payments to Contractor that would otherwise be due and payable under the terms of this Agreement, until Contractor provides a complete report; and (b) if a monthly report does not demonstrate compliance with these skilled and trained workforce requirements, Owner shall withhold further payments to Contractor that would otherwise be due and payable under the terms of this Agreement, until Contractor provides a plan to achieve substantial compliance with these requirements for the relevant apprenticeable occupation prior to completion of the Contract.

14. DSA Oversight Process. The Contractor must comply with the applicable requirements of the Division of State Architect ("DSA") Construction Oversight Process ("DSA Oversight Process"), including but not limited to (a) notifying the Inspector of Record ("IOR") upon commencement and completion of each aspect of the work as required under DSA Form 156; (b) coordinating the Work with the IOR's inspection duties and requirements; (c) submitting verified reports under DSA Form 6-C; and (d) coordinating with the Owner, Owner's Architect, any Construction Manager, any laboratories, and the IOR to meet the DSA Oversight Process requirements without delay or added costs to the Project.

Contractor shall be responsible for any additional DSA fees related to review of proposed changes to the DSA-approved construction documents, to the extent the proposed changes were caused by Contractor's wrongful actions or omissions. If inspected Work is found to be in non-compliance with the DSA-approved construction documents or the DSA-approved testing and inspection program, then it must be removed and corrected. Any construction that covers unapproved or uninspected Work is subject to removal and correction, at Contractor's expense, in order to permit inspection and approval of the covered Work in accordance with the DSA Oversight Process.

15. Indemnification, Insurance, and Bonds. The Contractor will defend, indemnify and hold harmless the Owner, its governing board, officers, agents, trustees, employees and others as provided in the General Conditions.

By this statement the Contractor represents that it has secured the payment of Workers' Compensation in compliance with the provisions of the California Labor Code and during the performance of the work contemplated herein will continue so to comply with said provisions of said Code. The Contractor shall supply the Owner with certificates of insurance evidencing that Workers' Compensation Insurance is in effect and providing that the Owner will receive 30 days' notice of cancellation.

Contractor shall provide the insurance set forth in the General Conditions. The amount of general liability insurance shall be \$1,000,000.00 per occurrence for bodily injury, personal injury, and property damage, and the amount of automobile liability insurance shall be \$1,000,000.00 per accident for bodily injury and property damage combined single limit.

Contractor shall provide the bonds set forth in the General Conditions, including performance and payments bonds.

16. Entire Agreement. The Contract constitutes the entire agreement between the Parties, and supersedes any prior or contemporaneous agreement between the Parties, oral or written, unless such agreement is expressly incorporated herein. The Owner makes no representations or warranties,

express or implied, not specified in the Contract. The Contract is intended as the complete and exclusive statement of the Parties' agreement pursuant to California Code of Civil Procedure section 1856.

17. Execution of Other Documents. The Parties to this Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of the Contract.

18. Execution in Counterparts. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed Agreement.

19. Binding Effect. Contractor, by execution of this Agreement, acknowledges that Contractor has read this Agreement and the other Contract Documents, understands them, and agrees to be bound by their terms and conditions. The Contract shall inure to the benefit of and shall be binding upon the Contractor and the Owner and their respective successors and assigns.

20. Severability; Governing Law; Venue. If a court of competent jurisdiction shall hold any provision of the Contract invalid or unenforceable, then such holding shall not invalidate or render unenforceable any other provision hereof. The laws of the State of California shall govern the Contract. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for the County of Placer, subject to transfer of venue under applicable State law, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by Owner.

21. Amendments. The terms of the Contract shall not be waived, altered, modified, supplemented, or amended in any manner whatsoever except by written agreement signed by the Parties and approved or ratified by the Owner's Governing Board.

22. Assignment of Contract. The Contractor shall not assign or transfer by operation of law or otherwise any of its rights, burdens, duties or obligations without the prior written consent of the surety on the payment bond, the surety on the performance bond, and the Owner.

23. Written Notice. Written notice shall be deemed to have been duly served if delivered in person to the individual or member of the firm or to an officer of the corporation for whom it was intended, or if delivered at or sent by registered or certified or overnight mail to the last business address known to the person who gives the notice.

24. Terms Not Defined. Capitalized terms used in this Agreement that are not otherwise defined have the same meaning as in the General Conditions or other Contract Documents.

25. Parties Bound by Agreement. Each person signing this Agreement below warrants and guarantees that he or she is legally authorized to execute this Agreement on behalf of the listed Party and that such execution binds that Party to the terms and conditions of this Agreement.

CONTRACTOR:

_____,
a California _____

BY: _____

TITLE: President

BY: _____
TITLE: Corporate Secretary

CALIFORNIA CONTRACTOR'S
LICENSE NO.

LICENSE EXPIRATION DATE

OWNER:

Western Placer Unified School District

BY: _____

TITLE: Superintendent

NOTE: Contractor must give the full business address of the Contractor and sign with Contractor's usual signature. Partnerships must furnish the full name of all partners and the Agreement must be signed in the partnership name by a general partner with authority to bind the partnership in such matters, followed by the signature and designation of the person signing. The name of the person signing shall also be typed or printed below the signature. Corporations must sign with the legal name of the corporation, followed by the name of the state of incorporation and by the signature and designation of the chairman of the board, president or any vice president, and then followed by a second signature by the secretary, assistant secretary, the chief financial officer or assistant treasurer. All persons signing must be authorized to bind the corporation in the matter. The name of each person signing shall also be typed or printed below the signature. Satisfactory evidence of the authority of the officer signing on behalf of a corporation shall be furnished.

EXHIBIT A – Lease-Leaseback Agreement

**SKILLED AND TRAINED WORKFORCE COMPLIANCE REPORT
FOR WORK PERFORMED
ON OR AFTER JANUARY 1, 2018 AND BEFORE JANUARY 1, 2019
(Education Code § 17407.5 and Public Contract Code §§ 2600-2602)**

Owner: Western Placer Unified School District

Contract: _____ Project
_____ School
Lincoln, Placer County, California

The undersigned declares:

I am the _____ of _____, the "Contractor" on the Project identified above. I hereby certify that during the month of _____, 20__, there were a total of _____ workers employed by _____ in the apprenticeable occupation of _____ and these workers performed a total of _____ hours of work within this apprenticeable occupation. I certify that all of these workers in this apprenticeable occupation are either skilled journeypersons or apprentices registered in an apprenticeship program approved by the Department of Industrial Relations (DIR), and that all of these hours performed in this apprenticeable occupation were performed by such skilled journeypersons and apprentices.

I also certify as to either Section A, B, or C for this apprenticeable occupation [check applicable box]:

☐ **A. Exemption from Percentage Compliance**

Of the above total number of hours of work performed by workers employed by _____ in this apprenticeable occupation this month, _____ (____) were performed by skilled journeypersons, which is less than the statutory threshold of ten (10) hours.

☐ **B. Percentage Compliance by Number of Workers**

1. Of the above total number of workers employed by _____ in this apprenticeable occupation this month, _____ (____) were apprentices registered in an apprenticeship program approved by the DIR.
2. Of the above total number of workers employed by _____ in this apprenticeable occupation in this month, _____ were skilled journeypersons. Included in these skilled journeypersons are the following:
 - a. _____ who are graduates of an apprenticeship program for the applicable occupation (as defined in Section 13 of the Agreement); and
 - b. _____ who are not graduates of an approved apprenticeship program for this apprenticeable occupation, but (a) no apprenticeship program had been approved

by the DIR before January 1, 1995, for this apprenticeable occupation; and (b) these workers commenced working in this apprenticeable occupation before DIR approval of an apprenticeship program for that occupation in the county in which the Project is located.

The combined number of skilled journeypersons listed in Section B.1 and Section B.2 is 40% or more of the total number of skilled journeypersons identified above, with no more than half of this percentage requirement being satisfied by the number of skilled journeypersons listed in Section B.2.b.

☐ **C. Percentage Compliance by Number of Hours**

1. Of the above total number of hours of work performed by workers employed by _____ in this apprenticeable occupation this month, _____ hours were performed by apprentices registered in an apprenticeship program approved by the DIR.
2. Of the above total number of hours of work performed by workers employed by _____ in this apprenticeable occupation in this month, _____ hours were performed by skilled journeypersons. Included in these hours are the following:
 - a. _____ hours performed by graduates of an apprenticeship program for the applicable occupation; and
 - b. _____ hours performed by skilled journeypersons who are not graduates of an approved apprenticeship program for this apprenticeable occupation, but (a) no apprenticeship program had been approved by the DIR before January 1, 1995, for this apprenticeable occupation; (b) these workers commenced working in this apprenticeable occupation before DIR approval of an apprenticeship program for that occupation in the county in which the Project is located.

The combined hours of work performed by skilled journeypersons listed in Section C.1 and Section C.2 is 40% or more of the total number of hours of work performed by skilled journeypersons identified above, with no more than half of this percentage requirement being satisfied by the hours performed by skilled journeypersons listed in Section C.2.b.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____, 20____, at _____ [city], California.

[Name]

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____, 20____, at _____ [city], California.

[Name]

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

2017-18 First Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick, Asst. Supt. Business/Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Back Up

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. The certification shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127).

In certifying the 2017-18 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

RECOMMENDATION:

Administration recommends the Board of Trustees certify the First Interim report as positive.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2017-18 First Interim Notes**

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

BUDGET ASSUMPTIONS:

Planning Factors for First Interim and MYPs:

The 2017-18 budget assumptions are used to prepare the 2017-18 Budget and multi-year projections for 2018-19 and 2019-20 fiscal years. Placer County Office of Education (PCOE) provides districts with a Common Message letter outlining basic assumptions for the First Interim Budget. PCOE has recommended that each district use State Dept. of Finance (DOF) gap funding percentages as estimated by DOF and provided in the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator.

Additionally, PCOE is recommending the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. Every district receives differing amounts of revenue through the LCFF funding model and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situations and plan accordingly to maintain fiscal solvency. Key planning factors for LEAs to incorporate into the 2017-18 budget and multiyear projections are listed on the next page and based on the latest information available.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2017-18 First Interim Notes**

GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP - Revenues

District assumptions for the 2017-18 First Interim budget year and future multi-years are conservative with projected LCFF GAP funding estimates per State Dept. of Finance estimates, projected COLAs, an increase in projected enrollment growth of 75 students in 2017-18 and an ADA percentage yield down to 95.8% in 2017-18.

	17/18 First Interim	18/19 Projection	19/20 Projection	
Enrollment	6,953	7,022	7,093	Based on 16/17 Actual Enrollment and Projections
ADA Yield	95.8%	95.8%	95.8%	Based on Historical Rates
ADA	6,680	6,747	6,815	Enrollment X ADA Yield
% Increase (Decrease) Enrollment	1.1%	1.0%	1.0%	Based on Historical Rates
# Increase (Decrease) Enrollment	75	70	70	
Statutory COLA %	1.56%	2.15%	2.35%	Per PCOE Common Message
LCFF Entitlement Factors:				
Base Grant - Grades K-3	\$7,193	\$7,348	\$7,521	Per LCFF Calculator
Base Grant - Grades 4-6	\$7,301	\$7,458	\$7,633	Per LCFF Calculator
Base Grant - Grades 7-8	\$7,518	\$7,680	\$7,860	Per LCFF Calculator
Base Grant - Grades 9-12	\$8,712	\$8,899	\$9,108	Per LCFF Calculator
Grade Span Funding (K-3 CSR & 9-12)	\$748	\$764	\$782	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	43.19%	66.12%	64.92%	Per LCFF Calculator
LCFF Entitlement per ADA	8,322	8,603	8,825	Per LCFF Calculator
LCFF Funding	55,588,146	58,039,880	60,134,604	Per LCFF Calculator
Property Tax change	3.92%	3.00%	3.00%	County Taxes Report/3-Yr Ave.
Est. Property Taxes	46,962,900	48,371,787	49,822,941	Actuals/3-Yr Average
State LCFF Supplemental Funds	3,243,714	3,470,471	3,640,837	Per LCFF Calculator
Federal Revenue	0%	0%	0%	Per PCOE Common Message
Categorical COLA	1.56%	2.15%	2.35%	Per PCOE Common Message
Lottery Unrestricted/ADA	\$146.00	\$146.00	\$146.00	Per PCOE Common Message
Lottery Restricted/ADA	\$48.00	\$48.00	\$48.00	Per PCOE Common Message

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2017-18 First Interim Notes**

GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP - EXPENDITURES

	17/18 First Interim	18/19 Projection	19/20 Projection	
EXPENDITURES				
Certificated New Positions - FTE	3.5	2.0	2.0	Based on Enrollment & Program Projections
Estimated Retirements - FTE	3.6	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE - Temp	0.85	0.0	0.0	Categorically Funded - Title I
Staffing Ratios:				
TK/Kindergarten	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	Per Contract
Certificated Step/Column	2.00%	2.00%	2.00%	
Classified New Positions - FTE	2.9	0.0	0.0	New 18-22 Transition Program
Estimated Retirements - FTE	1.0	0.0	0.0	
Reductions in Staffing - FTE	0.94	0.0	0.0	Categorically Funded - Title I
Classified Step/Column	1.10%	1.10%	1.10%	
Health Benefits	0.0%	0.0%	0.0%	Contribution Capped
CalPERS Employer Rate	15.531%	18.10%	20.80%	Per PCOE Common Message
CalSTRS Employer Rate	14.43%	16.28%	18.13%	Per PCOE Common Message
Budget Reductions	-	-	1,200,000	
Transfers Out	173,360	23,360	23,360	To Fund 17 - Wetland Reserve
Designated for Economic Uncertainty	3%	3%	3%	
Deferred Maintenance Reserve	160,226	160,226	160,226	Reserved for Roofing Needs
Site Allocations:				
Elementary	\$ 47.00	\$ 47.00	\$ 47.00	
Middle School	\$ 58.50	\$ 58.50	\$ 58.50	
High School	\$ 83.75	\$ 83.75	\$ 83.75	
Lottery per teacher	\$ 500.00	\$ 500.00	\$ 500.00	Per Contract

Expenditure assumptions include changes to the budget to increase specific classified positions in the 2017-18 budget totaling approximately \$115,000. Unrestricted general funds were used for these budget items.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2017-18 First Interim Notes**

Local Control Funding Formula

The State Budget included nearly \$1.4 billion for continued implementation of the Local Control Funding Formula (LCFF). Full implementation of the LCFF is anticipated to be complete by 2020-21. While the economy has improved quickly over the last few years, both the Governor and the Department of Finance continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding.

One-Time Funding

The State Budget included more than \$877 million in fully discretionary one-time Proposition 98 funding for school districts, charter schools, and COEs, equivalent to \$147.32 per ADA. These funds are included in 2017-18 First Interim revenues and expenditures.

Other State Programs

As at budget adoption, a cost of living adjustment (COLA) of 1.56% is reflected for LCFF funding and Special Education funding.

PROPOSED BUDGET:

The 2017-18 First Interim budget, presented on the following page, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dashboard, FCMAT LCFF Calculator and PCOE Common Message.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2017-18 First Interim Notes**

The District's 2017-18 First Interim General Fund Budget is presented as follows:

	First Interim 2017-18		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding	55,588,146	984,061	56,572,207
Federal Revenue	2,394	2,265,919	2,268,313
State Revenue	2,189,099	4,145,543	6,334,642
Local Revenue	1,317,564	3,024,363	4,341,927
Total Revenue	59,097,203	10,419,886	69,517,089
Expenditures			
Certificated Salaries	26,823,970	5,172,453	31,996,423
Classified Salaries	5,900,993	3,296,318	9,197,311
Benefits	11,634,242	5,624,861	17,259,103
Books and Supplies	5,499,427	1,454,735	6,954,162
Other Services & Oper. Exp	4,918,717	2,813,672	7,732,389
Capital Outlay	68,500	512,512	581,012
Other Outgo 7xxx	282,179	1,878,994	2,161,173
Transfer of Indirect 73xx	(911,726)	908,497	(3,229)
Total Expenditures	54,216,302	21,662,042	75,878,344
Deficit/Surplus	4,880,901	(11,242,156)	(6,361,255)
Transfers In			-
Transfers out	(173,360)	-	(173,360)
Contributions to Restricted	(10,317,961)	10,317,961	-
Net increase (decrease) in Fund Balance	(5,610,420)	(924,195)	(6,534,615)
Beginning Balance	9,166,157	1,175,191	10,341,348
Ending Fund Balance	3,555,737	250,996	3,806,733
<u>Components of Ending Fund Balance</u>			
<u>Nonspendable:</u>			
Reserve - Revolving Fund	5,000		5,000
Reserve - Prepaid Expenditures	-		-
<u>Restricted:</u>			
Reserve - Designated Programs	-	250,996	250,996
Reserve - Prepaid Expenditures			
<u>Unassigned/Unappropriated:</u>			
Reserve - Economic Uncertainty @ 3%	2,281,551		2,281,551
Reserve - Deferred Maintenance Reserve	160,226		160,226
Reserve - Charter Technical Assistance	93,812		93,812
Reserve - Unassigned Economic Uncertainty			
surplus/(deficit)	1,015,148	-	1,015,148
Total Ending Fund Balance	3,555,737	250,996	3,806,733

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2017-18 First Interim Notes**

State Adopted Budget vs. First Interim Budget:

Each year our budget is revised as new information becomes available and assumptions are modified. The significant differences between the district's Adopted Budget and First Interim Budget are reflected in the table below and discussed with comments on the following pages.

	Adopted Budget 2017-18	First Interim 2017-18			Adopted vs First Interim \$ Variance	
	Combined	Unrestricted	Restricted	Combined		
Revenues						
LCFF Funding	56,542,881	55,588,146	984,061	56,572,207	29,326	1
Federal Revenue	2,124,080	2,394	2,265,919	2,268,313	144,233	2
State Revenue	5,229,684	2,189,099	4,145,543	6,334,642	1,104,958	3
Local Revenue	3,639,967	1,317,564	3,024,363	4,341,927	701,960	4
Total Revenue	67,536,612	59,097,203	10,419,886	69,517,089	1,980,477	
Expenditures						
Certificated Salaries	31,478,529	26,823,970	5,172,453	31,996,423	517,894	5
Classified Salaries	9,002,815	5,900,993	3,296,318	9,197,311	194,496	6
Benefits	17,184,923	11,634,242	5,624,861	17,259,103	74,180	7
Books and Supplies	3,035,031	5,499,427	1,454,735	6,954,162	3,919,131	8
Other Services & Oper. Exp	6,111,256	4,918,717	2,813,672	7,732,389	1,621,133	9
Capital Outlay	102,275	68,500	512,512	581,012	478,737	10
Other Outgo 7xxx	1,980,069	282,179	1,878,994	2,161,173	181,104	11
Transfer of Indirect 73xx	(3,229)	(911,726)	908,497	(3,229)	-	
Total Expenditures	68,891,669	54,216,302	21,662,042	75,878,344	6,986,675	
Deficit/Surplus	(1,355,057)	4,880,901	(11,242,156)	(6,361,255)	(5,006,198)	
Transfers In (\$512,000 From Fund 17)	-	-	-	-	-	
Transfers out (Eliminate \$200,000 Transfer To Fund 17)	(173,360)	(173,360)	-	(173,360)	-	
Contributions to Restricted	-	(10,317,961)	10,317,961	-	-	
Net increase (decrease) in Fund Balance	(1,528,417)	(5,610,420)	(924,195)	(6,534,615)	(5,006,198)	
Beginning Balance	5,300,351	9,166,157	1,175,191	10,341,348	5,040,997	
Ending Fund Balance	3,771,934	3,555,737	250,996	3,806,733	34,799	
Components of Ending Fund Balance						
<u>Nonspendable:</u>						
Reserve - Revolving Fund	5,000	5,000	-	5,000	-	
Reserve - Prepaid Expenditures	-	-	-	-	-	
<u>Restricted:</u>						
Reserve - Designated Programs	156,071	-	250,996	250,996	94,925	
Reserve - Prepaid Expenditures	-	-	-	-	-	
<u>Unassigned/Unappropriated:</u>						
Reserve - Economic Uncertainty @ 3%	2,071,951	2,281,551	-	2,281,551	209,600	
Reserve - Deferred Maintenance Reserve	156,955	160,226	-	160,226	3,271	
Reserve - Additional LCFF Supplemental Required	-	-	-	-	-	
Increase Budget 18-19 & 19-20	0	0	-	0	-	
Reserve - Charter Technical Assistance	93,812	93,812	-	93,812	-	
Reserve - GAP Funding Contingency - Subsequent	-	-	-	-	-	
Budget Year	0	0	-	0	-	
Reserve - Unassigned Economic Uncertainty surplus/(deficit)	1,288,145	1,015,148	-	1,015,148	(272,997)	
Total Ending Fund Balance	3,771,934	3,555,737	250,996	3,806,733	34,799	

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2017-18 First Interim Notes**

Major Changes to Fund Balance since Adopted Budget - 2017-18 First Interim Report

Budgeted Fund Balance Decrease at Adopted Budget		(\$1,528,417)	
Revenues			
LCFF Sources - Increase in AB602 property tax allocation		30,000	1
Federal Revenue			
Carryover of prior year unspent allocations	100,000		
Medi-Cal revenues (budgeted when received)	35,000		
Actual Perkins grant award	5,000		
Miscellaneous	5,000		
Total Federal Revenue Changes		145,000	2
State Revenue			
One-Time Mandate Funding	965,000		
Increase in Lottery Revenue	35,000		
Increase in ASES allocation	35,000		
State Assessment apportionment fees	10,000		
Carryover of prior year unspent allocations	375,000		
Transfer PCOE CTEIG to local revenue	(315,000)		
Total State Revenue changes		1,105,000	3
Local Revenue			
TRANS revenues	40,000		
Transfer PCOE CTEIG from state revenue	315,000		
Increase in AB602 apportionment transfer	80,000		
CRANE allocation	80,000		
SIG Wellness grant	25,000		
MAA Revenues	20,000		
Increase in charter school oversight revenue	20,000		
Other revenues	10,000		
Carryover of prior year unspent allocations	110,000		
Total Local Revenue changes		700,000	4
Total Change in Revenues		\$1,980,000	
Expenditures			
Certificated Salaries			
Negotiated salary increase (1.53%)	430,000		
Teacher column movement in excess of budget	35,000		
Temp elementary teacher paid from one-time funds	40,000		
Budget extra time for teacher training in Supplemental	20,000		
Transfer of coaching stipends to classified	(25,000)		
Transfers from other objects	20,000		
Final position control adjustments	(5,000)		
Total Certificated Salaries changes		515,000	5

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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2017-18 First Interim Notes**

Major Changes to Fund Balance since Adopted Budget - 2017-18 First Interim Report

Expenditures

Classified Salaries

Negotiated salary increase (1.53%)	115,000	
Increase in Paraprofessionals (1.03 FTE)	25,000	
New Paraprofessional Transport Position (.7075 FTE)	15,000	
Transfer of coaching stipends from certificated	25,000	
2017-18 position control adjustments (actual vs. estimate)	15,000	
Total Classified Salaries changes		195,000

6

Benefits

Statutory benefits consistent with salary increases	130,000	
Health benefits change - final position control adjustments	(55,000)	
Total Benefits changes		75,000

7

Books and Supplies

One-Time Mandate Funding	965,000	
C/O of prior year unspent federal funds	25,000	
C/O of prior year unspent state funds	2,730,000	
C/O of prior year unspent local funds	240,000	
C/O of prior-year co-curricular funds	230,000	
Lottery, ASES, CRANE revenue increases	35,000	
Net transfers to other objects	(290,000)	
Miscellaneous	(15,000)	
Total Books and Supplies changes		3,920,000

8

Services & Other Operating Expenditures

Net decrease in nonpublic schools/agencies budgets	(85,000)	
Budget deferred maintenance expenditures	275,000	
C/O of prior year unspent federal funds	110,000	
C/O of prior year unspent state funds	725,000	
C/O of prior year unspent local funds	140,000	
TRANS expenditures	25,000	
Legal settlements (Special Education)	30,000	
Net transfers from other objects	155,000	
Adjust utilities to prior year actual	150,000	
Miscellaneous	(20,000)	
Total Services and Other Operating Costs		1,620,000

9

Capital Outlay

C/O of prior year unspent state and local funds	365,000	
Transfer from other objects	35,000	
CRANE grant	80,000	
Total Capital Outlay		480,000

10

Other Outgo

PCOE Special Ed Billback	140,000	
PCOE ROP Billback	40,000	
Total Other Outgo		180,000

11

Total Change in Expenditures

6,985,000

Rounding

(1,198)

Total Change in Budgeted FB

(5,005,000)

Budgeted Deficit Spending at First Interim

- (\$6,534,615)

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2017-18 First Interim Notes**

Multi-Year Projections 2017-18, 2018-19 and 2019-20 Budget Years:

The multi-year projections provide a view of the current year and subsequent two years' budgets.

	Adopted Budget 2017-18 Combined	First Interim 2017-18 Combined	Projection 2018-19 Combined	Projection 2019-20 Combined
Revenues				
LCFF Funding	56,542,881	56,572,207	59,023,941	61,118,664
Federal Revenue	2,124,080	2,268,313	2,132,122	2,132,122
State Revenue	5,229,684	6,334,642	4,631,708	4,631,708
Local Revenue	3,639,967	4,341,927	3,794,289	3,794,289
Total Revenue	67,536,612	69,517,089	69,582,060	71,676,783
Expenditures				
Certificated Salaries	31,478,529	31,996,423	32,622,870	33,407,101
Classified Salaries	9,002,815	9,197,311	9,273,957	9,377,970
Benefits	17,184,923	17,259,103	18,228,594	19,305,425
Books and Supplies	3,035,031	6,954,162	2,406,513	2,306,513
Other Services & Oper. Exp	6,111,256	7,732,389	6,238,550	6,238,550
Capital Outlay	102,275	581,012	73,650	73,650
Other Outgo 7xxx	1,980,069	2,161,173	2,132,214	2,132,214
Transfer of Indirect 73xx	(3,229)	(3,229)	(3,229)	(3,229)
Unidentified Budget Reductions 19-20	-	-	-	(1,200,000)
Total Expenditures	68,891,669	75,878,344	70,973,119	71,638,194
Deficit/Surplus	(1,355,057)	(6,361,255)	(1,391,059)	38,589
Transfers In (\$512,000 From Fund 17 - 18/19 & 19/20)	-	-	312,000	200,000
Transfers out (Eliminate \$200,000 Fund 17 Transfer 18-19)	(173,360)	(173,360)	(23,360)	(23,360)
Contributions to Restricted	-	-	-	-
Net increase (decrease) in Fund Balance	(1,528,417)	(6,534,615)	(1,102,419)	215,229
Beginning Balance	5,300,351	10,341,348	3,806,733	2,704,314
Ending Fund Balance	3,771,934	3,806,733	2,704,314	2,919,543
<u>Components of Ending Fund Balance</u>				
<u>Nonspendable:</u>				
Reserve - Revolving Fund	5,000	5,000	5,000	5,000
Reserve - Prepaid Expenditures	-	-	-	-
<u>Restricted:</u>				
Reserve - Designated Programs	156,071	250,996	250,996	250,996
Reserve - Prepaid Expenditures	-	-	-	-
<u>Unassigned/Unappropriated:</u>				
Reserve - Economic Uncertainty @ 3%	2,071,951	2,281,551	2,129,894	2,149,847
Reserve - Deferred Maintenance Reserve	156,955	160,226	160,226	160,226
Reserve - Additional LCFF Supplemental Required	-	-	-	-
Increase Budget 18-19 & 19-20	0	0	54,459	224,825
Reserve - Charter Technical Assistance	93,812	93,812	93,812	93,812
Reserve - GAP Funding Contingency - Subsequent	-	-	-	-
Budget Year	0	0	0	0
Reserve - Unassigned Economic Uncertainty	-	-	-	-
surplus/(deficit)	1,288,145	1,015,148	9,927	34,838
Total Ending Fund Balance	3,771,934	3,806,733	2,704,314	2,919,543

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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The multi-year projections are built with assumptions provided by PCOE Common Message, School Services of California, the State adopted budget, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

Budget Adjustments/Reductions in MYP – 2018-19 and 2019-20

The multi-year projections include proposed adjustments to the budget in 2018-19 and 2019-20. In the 2018-19 fiscal year we are proposing to eliminate the final scheduled \$200,000 transfer of Wetlands Reserve funds back to Fund 17. Also, in 2018-19 and 2019-20 we are proposing to transfer a total of \$512,000 Wetlands Reserve funds from Fund 17 to the General Fund to support the two budget years. Even after the proposed two budget adjustments, the 2019-20 budget year shows necessary budget reductions of approximately \$1.2 million.

Local Control Funding Formula

The State Budget included nearly \$1.4 billion for continued implementation of the Local Control Funding Formula (LCFF). Full implementation of the LCFF is anticipated to be complete by 2020-21. While the economy has improved quickly over the last years, both the Governor and the Department of Finance continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding.

The table below shows the state funded COLA and Gap funding percentages for the eight year LCFF Funding cycle.

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>	1.57%	0.85%	1.02%	0.00%	1.56%	2.15%	2.35%	2.57%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>	12.00%	30.16%	52.56%	56.08%	43.19%	66.12%	64.92%	100.00%

While the annual LCFF Gap closure percentage estimates may seem large, the remaining LCFF Gap to fill has shrunk significantly over the last few years. This means that while the Gap-closure percentages will increase it will result in a smaller actual funding increase for school districts. For instance, some may assume that because the 2017-18 Gap factor (43.19%) is fairly close to the 2016-17 factor (56.08%), the amount of new Gap funding districts are receiving is similar. However, the 2017-18 LCFF Gap funding is in fact less than half of the prior year's increase.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
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This is evident in a side-by-side comparison in the following table showing the District's actual and estimated LCFF Funding per ADA and the net increase per ADA for each year since implementation, and projected through 2020-21. Districts are currently in the fifth of the eight year LCFF Funding formula.

LCFF Entitlement per ADA									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Estimated LCFF Sources per ADA	\$5,918.96	\$6,195.36	\$6,855.59	\$7,706.74	\$8,132.69	\$8,321.76	\$8,602.76	\$8,824.99	\$9,170.73
Net Change per ADA		\$ 276.40	\$ 660.23	\$ 851.15	\$ 425.95	\$ 189.07	\$ 280.99	\$ 222.23	\$ 345.74
Net Percent Change		4.67%	10.66%	12.42%	5.53%	2.32%	3.38%	2.58%	3.92%

CalSTRS and CalPERS Employer Contributions

STRS employer rates increased to 14.43% in 2017-18, up from 12.58% in 2016-17, while Cal PERS increased from 13.888% to 15.531%. No specific state funds are provided for these cost increases. CalPERS is not subject to state law and the CalPERS Board can change rates as needed.

Adopted/projected CalPERS rates are as follows:

	PERS Adopted	PERS Projected						
Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Employer Rate	15.53%	18.10%	20.80%	23.80%	25.20%	26.10%	26.80%	27.30%

Under current law, once the legislated rates through 2020-21 are achieved, CalSTRS will have the authority to marginally increase or decrease the employer contribution rate. Statutory CalSTRS rates are below:

STRS Rates Per Legislation				
Fiscal Year	2017-18	2018-19	2019-20	2020-21
STRS Employer Rate	14.43%	16.28%	18.13%	19.10%

The CalSTRS and CalPERS additional costs associated with the employer rates increase over the next three years as follows:

	2017-18	2018-19	2019-20
STRS Additional Costs Per Year	\$ 556,569	\$ 567,700	\$ 579,054
PERS Additional Costs Per Year	98,900	156,187	165,793
	\$ 655,469	\$ 723,887	\$ 744,847
STRS Additional Costs - Cumulative	\$ 1,072,429	\$ 1,640,130	\$ 2,219,184
PERS Additional Costs - Cumulative	218,016	374,203	539,996
	\$ 1,290,445	\$ 2,014,333	\$ 2,759,180

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Property Taxes

Property taxes revenues show stabilization and have begun a moderate growth since 2013-14. Property taxes in Placer County had fluctuated with a net decline for a number of years but we saw an increase of approximately 7.0% in property tax receipts last year and anticipate another 3.92% increase in 2017-18 based on P-1 property taxes. Current projections indicate property taxes will increase by a conservative 3% for the 2018-19 and 2019-20 fiscal years.

Enrollment and ADA

For the 2016-17 school year, the District enrollment increased by 133 students, a 2.0% increase. With the exception of a one-year decline of 54 students in 2014-15, the District has experienced an average annual enrollment increase of approximately 1.0% over the past seven years. Average Daily Attendance rates (ADA) have ranged from a high of 96.22% in 2015-16 to a low of 95.47% in 2012-13 with an average ADA rate of 95.86% for the last five years.

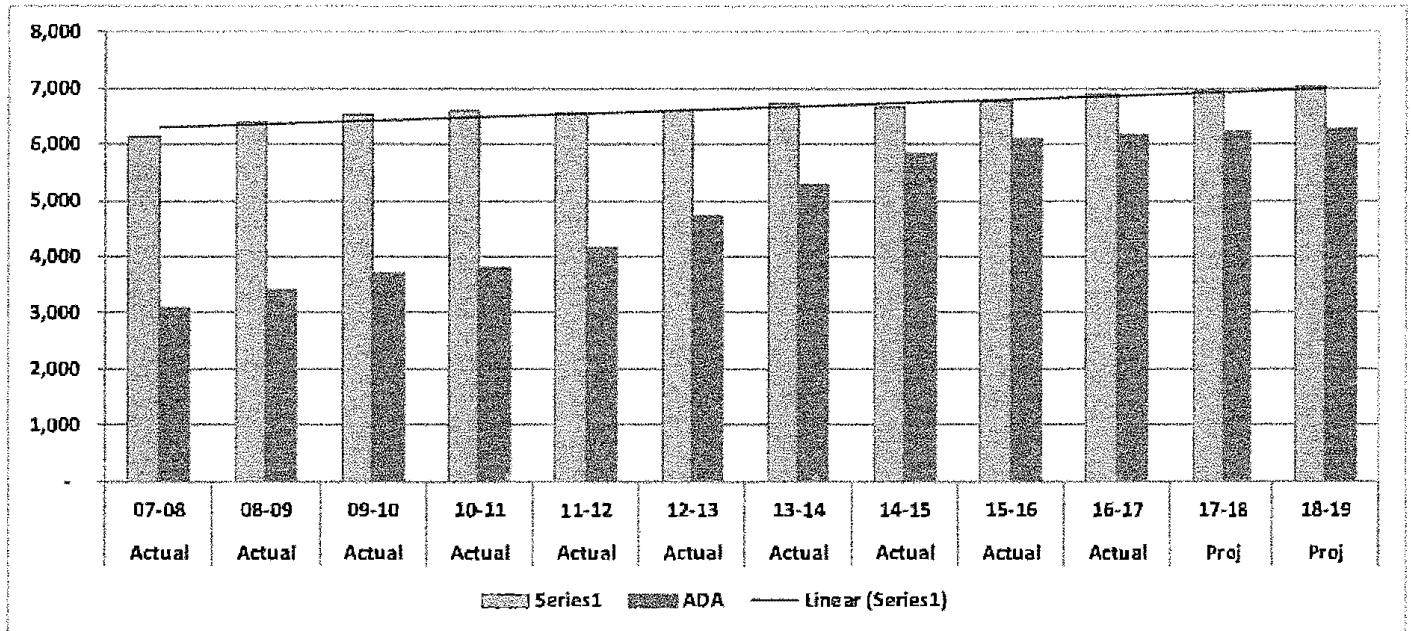
Enrollment and attendance projections for the current 2017-18 budget year and the next two budget years are listed on the following page:

	17/18 First Interim	18/19 Projection	19/20 Projection
Enrollment	6,953	7,022	7,093
ADA Yield	95.8%	95.8%	95.8%
ADA	6,680	6,747	6,815
% Increase (Decrease) Enrollment	1.1%	1.0%	1.0%
# Increase (Decrease) Enrollment	75	70	70

Any potential reduction in enrollment for the projected opening of the John Adams Charter School in 2018-19 budget year has not been included in the budget at this time. For 2017-18 we have seen a loss of approximately 30 to John Adams Charter School. The final amount will not be known until P-2 enrollment at that time any adjustment will be taken into account in the P-2 enrollment and ADA figures. We will continue to assess the impact in enrollment as the charter adds grades to their school.

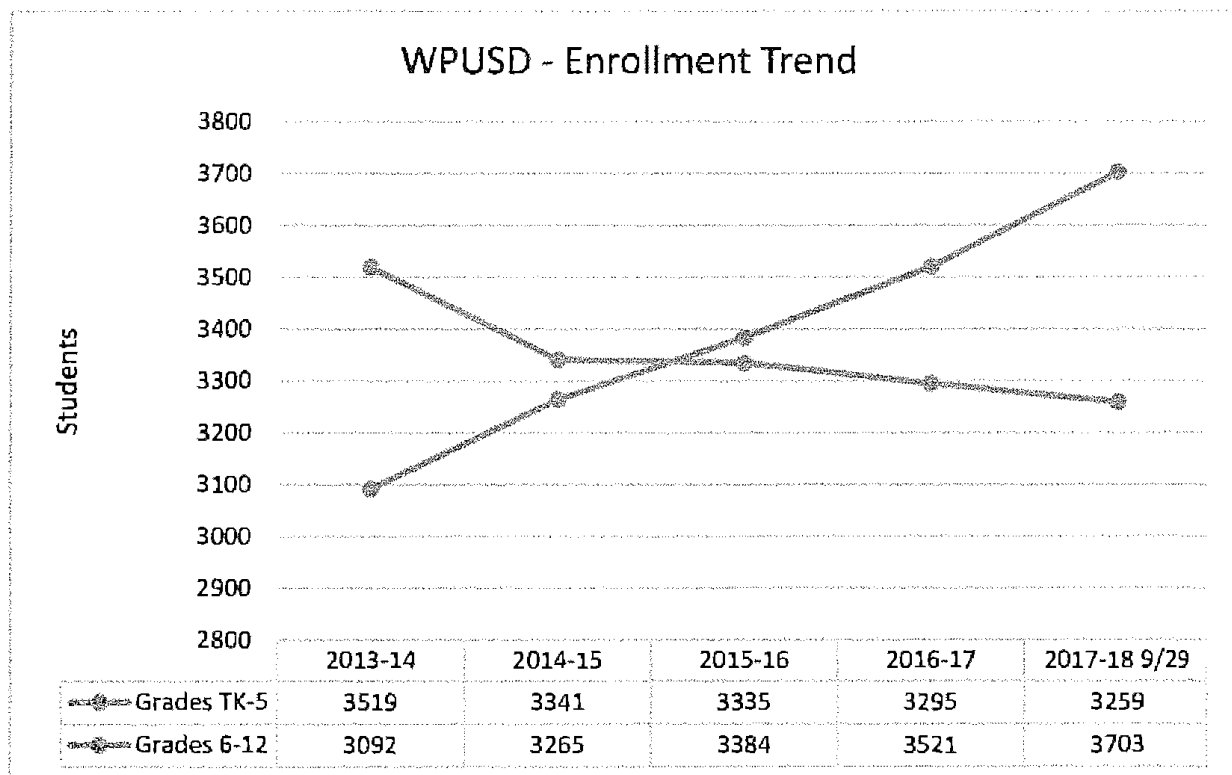
WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2017-18 First Interim Notes

The following chart shows historical and projected enrollment data:



Enrollment Trends

Over the last five years the district has experienced a decline in elementary grades (TK through 5th) and an enrollment increase in secondary grades (6th through 12th). The enrollment trend for each group from 2013-14 to the current 2017-18 school year (as of September 2017) is as follows:



**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Elementary enrollment for grades TK through 5th has decreased by 265 students, from 3,519 students in 2013-14 to 3,259 students in 2017-18. By contrast, secondary enrollment for 6th through 12th grades has increased by 621 students from 3,092 students in 2013-14 to 3,703 students in 2017-18. This trend shows that many elementary students appear to be leaving the District before the end of their elementary years. We are also seeing a sharp increase in enrollment at the high school grades. The result of this trend is a declining elementary enrollment and an increasing secondary enrollment. This enrollment trend is concerning, as healthy growth districts show a continual uptick in enrollment trend for all grades beginning with TK or Kindergarten grades and retaining those students through middle school and high school grades.

In order to address this concerning enrollment trend, the Superintendent has created an Elementary Enrollment Task Force Committee of district teachers, administrators and staff to explore the issue, collect and analyze data, create possible solutions, and generate options and recommendations in order to retain and attract elementary students.

Also, at the beginning of the 2017-18 school year, the District began a multi-media marketing campaign to promote the District's educationally rich programs and learning opportunities.

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program.

A summary of the change in contributions from 2017-18 Adopted to First Interim Budget is presented below:

***Contributions to Restricted Programs
2017-18 First Interim and 2017-18 Budget***

<u>Program</u>	<u>Resource</u>		<u>First Interim</u>	<u>Adopted Budget</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$1,685,635	\$1,580,361	\$105,274	Negotiated salary increase, add'l 1.7375 FTE paras, final position control adjustments
Spec Ed Pre-School	3315	*	\$21,030	\$17,356	\$3,674	
Special Ed Pre-School	3320		\$2,276	\$0	\$2,276	
Special Education	6500	*	\$6,731,033	\$6,776,759	(\$45,726)	Negotiated salary increase, decrease in NPS/NPA budgets, decrease in indirect budget, final position control adjustments
Maintenance	8150		\$1,877,987	\$1,877,987	\$0	
Total Contribution to Restricted Programs			<u>\$10,317,961</u>	<u>\$10,252,463</u>	<u>\$65,498</u>	
Total Special Ed Contribution			\$8,439,974	\$8,374,476	\$65,498	

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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2017-18 First Interim Notes**

Cash

As a significant portion of our State funding is from property taxes and those payments are apportioned only three times a year, the District must use a TRANS (Tax Revenue Anticipation Note) to provide General Fund cash flow support during the remaining nine non-apportionment months. As we spend down our fund balance reserves and experience deficit spending, we will continue to have months with negative cash flow.

In 2017-18, the District is using an \$11.8 million TRANS borrowing to provide cash flow support from October through June. For the next two fiscal years the District plans to participate in TRANS borrowing for the 2018-19 and 2019-20 fiscal year dependent upon cash flow needs. Without a TRANS issuance, we historically experience a negative General Fund cash balance for the two to three months preceding our property tax payments each year in December. This is typical of districts that rely on property taxes to backfill LCFF funding.

COMPONENTS OF ENDING FUND BALANCE

Details of the Components of Ending Fund Balance for 2017-18, 2018-19 and 2019-20 are listed on the following page.

	Adopted Budget 2017-18	First Interim 2017-18	Projection 2018-19	Projection 2019-20
	Combined	Combined	Combined	Combined
Ending Fund Balance	3,771,934	3,806,733	2,704,314	2,919,543
<u>Components of Ending Fund Balance</u>				
<u>Nonspendable:</u>				
Reserve - Revolving Fund	5,000	5,000	5,000	5,000
Reserve - Prepaid Expenditures	-	-	-	-
<u>Restricted:</u>				
Reserve - Designated Programs	156,071	250,996	250,996	250,996
Reserve - Prepaid Expenditures				
<u>Unassigned/Unappropriated:</u>				
Reserve - Economic Uncertainty @ 3%	2,071,951	2,281,551	2,129,894	2,149,847
Reserve - Deferred Maintenance Reserve	156,955	160,226	160,226	160,226
Reserve - Additional LCFF Supplemental Required				
Increase Budget 18-19 & 19-20	0	0	54,459	224,825
Reserve - Charter Technical Assistance	93,812	93,812	93,812	93,812
Reserve - Unassigned Economic Uncertainty				
surplus/(deficit)	1,288,145	1,015,148	9,927	34,838
Total Ending Fund Balance	3,771,934	3,806,733	2,704,314	2,919,543

For the 2017-18 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving funds for deferred maintenance facility roofing projects and charter technical assistance, and a reserve for additional required supplemental funds spending increases in the appropriate years. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve - Unassigned Economic Uncertainty Surplus*.

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: _____
District Superintendent or Designee

Date: _____

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 19, 2017

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: Carrie Carlson

Telephone: (916) 645-6350

Title: Director of Business

E-mail: ccarlson@wpusd.k12.ca.us

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) Revenue	Projected LCFF revenue 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? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment? • 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
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X 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) • Classified? (Section S8B, Line 3)	X X	
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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund			G	
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2017-18 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	55,591,298.00	55,591,298.00	3,145,169.18	55,588,146.00	(3,152.00)	0.0%
2) Federal Revenue		8100-8299	2,394.00	2,394.00	0.00	2,394.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,199,528.00	1,199,528.00	42,635.88	2,189,099.00	989,571.00	82.5%
4) Other Local Revenue		8600-8799	1,233,000.00	1,233,000.00	294,708.12	1,317,564.00	84,564.00	6.9%
5) TOTAL, REVENUES			58,026,220.00	58,026,220.00	3,482,513.18	59,097,203.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,380,190.00	26,380,190.00	8,649,737.23	26,823,970.00	(443,780.00)	-1.7%
2) Classified Salaries		2000-2999	5,807,936.00	5,807,936.00	1,873,966.40	5,900,993.00	(93,057.00)	-1.6%
3) Employee Benefits		3000-3999	11,611,248.00	11,611,248.00	3,805,453.76	11,634,242.00	(22,994.00)	-0.2%
4) Books and Supplies		4000-4999	1,923,194.00	1,923,194.00	1,374,939.66	5,499,427.00	(3,576,233.00)	-186.0%
5) Services and Other Operating Expenditures		5000-5999	4,103,850.00	4,103,850.00	2,222,896.00	4,918,717.00	(814,867.00)	-19.9%
6) Capital Outlay		6000-6999	0.00	0.00	68,324.40	68,500.00	(68,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	282,179.00	282,179.00	205,074.50	282,179.00	0.00	0.0%
		7400-7499						
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(979,783.00)	(979,783.00)	0.00	(911,726.00)	(68,057.00)	6.9%
9) TOTAL, EXPENDITURES			49,128,814.00	49,128,814.00	18,200,391.95	54,216,302.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			8,897,406.00	8,897,406.00	(14,717,878.77)	4,880,901.00		
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	173,360.00	173,360.00	0.00	173,360.00	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	(10,252,463.00)	(10,252,463.00)	0.00	(10,317,961.00)	(65,498.00)	0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,425,823.00)	(10,425,823.00)	0.00	(10,491,321.00)		

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)			(1,528,417.00)	(1,528,417.00)	(14,717,878.77)	(5,610,420.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,144,280.00	5,144,280.00		9,166,157.00	4,021,877.00	78.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,144,280.00	5,144,280.00		9,166,157.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,144,280.00	5,144,280.00		9,166,157.00		
2) Ending Balance, June 30 (E + F1e)			3,615,863.00	3,615,863.00		3,555,737.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,071,951.00	2,071,951.00		2,281,551.00		
Unassigned/Unappropriated Amount		9790	1,538,912.00	1,538,912.00		1,269,186.00		

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	18,962,337.00	18,962,337.00	5,691,527.00	18,614,518.00	(347,819.00)	-1.8%
Education Protection Account State Aid - Current Year		8012	1,335,059.00	1,336,059.00	330,043.00	1,335,970.00	(89.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	(575,797.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	330,248.00	330,248.00	0.00	330,751.00	503.00	0.2%
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	8.00	8.00	New
County & District Taxes								
Secured Roll Taxes		8041	41,874,719.00	41,874,719.00	111.48	42,859,769.00	985,050.00	2.4%
Unsecured Roll Taxes		8042	1,077,287.00	1,077,287.00	892,445.54	991,685.00	(85,602.00)	-7.9%
Prior Years' Taxes		8043	12,512.00	12,512.00	32.65	13,360.00	848.00	6.8%
Supplemental Taxes		8044	776,636.00	776,636.00	5,515.45	716,515.00	(60,121.00)	-7.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,102,511.00	2,102,511.00	0.00	2,050,813.00	(51,698.00)	-2.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	333,932.00	333,932.00	0.00	0.00	(333,932.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			66,806,241.00	66,806,241.00	6,343,876.12	66,913,389.00	107,148.00	0.2%
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	(11,214,943.00)	(11,214,943.00)	(3,198,708.94)	(11,325,243.00)	(110,300.00)	1.0%
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			55,591,298.00	55,591,298.00	3,145,169.18	55,588,146.00	(3,152.00)	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		
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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator 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)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4030-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	2,394.00	2,394.00	0.00	2,394.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,394.00	2,394.00	0.00	2,394.00	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	239,864.00	239,864.00	0.00	1,207,271.00	967,407.00	403.3%
Lottery - Unrestricted and Instructional Materials		8560	947,664.00	947,664.00	21,634.06	960,826.00	13,162.00	1.4%
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	12,000.00	12,000.00	21,001.82	21,002.00	9,002.00	75.0%
TOTAL, OTHER STATE REVENUE			1,199,528.00	1,199,528.00	42,635.88	2,189,099.00	989,571.00	82.5%

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)
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	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	140,000.00	140,000.00	25,081.00	140,000.00	0.00	0.0%
Interest		8660	170,000.00	170,000.00	107,481.91	208,127.00	38,127.00	22.4%
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	52,000.00	52,000.00	23,142.02	52,000.00	0.00	0.0%
Interagency Services		8677	309,000.00	309,000.00	0.00	326,731.00	17,731.00	5.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8688	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	562,000.00	562,000.00	139,003.19	590,706.00	28,706.00	5.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,233,000.00	1,233,000.00	294,708.12	1,317,564.00	84,564.00	6.9%
TOTAL, REVENUES			58,026,220.00	58,026,220.00	3,482,513.18	59,097,203.00	1,070,983.00	1.8%

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 (E/B) (F)
Certificated Teachers' Salaries		1100	22,485,489.00	22,485,489.00	7,335,808.43	22,847,779.00	(362,290.00)	-1.6%
Certificated Pupil Support Salaries		1200	1,283,141.00	1,283,141.00	433,270.78	1,329,582.00	(46,441.00)	-3.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,562,708.00	2,562,708.00	871,460.18	2,594,007.00	(31,299.00)	-1.2%
Other Certificated Salaries		1900	48,852.00	48,852.00	9,197.84	52,602.00	(3,750.00)	-7.7%
TOTAL, CERTIFICATED SALARIES			26,380,190.00	26,380,190.00	8,649,737.23	26,823,970.00	(443,780.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	376,304.00	376,304.00	126,371.62	413,212.00	(36,908.00)	-9.8%
Classified Support Salaries		2200	1,878,636.00	1,878,636.00	584,201.05	1,889,633.00	(10,997.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	463,271.00	463,271.00	152,047.88	463,788.00	(517.00)	-0.1%
Clerical, Technical and Office Salaries		2400	2,574,025.00	2,574,025.00	862,411.38	2,616,408.00	(42,383.00)	-1.6%
Other Classified Salaries		2900	515,700.00	515,700.00	148,934.47	517,952.00	(2,252.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			6,807,936.00	6,807,936.00	1,873,966.40	5,900,993.00	(93,057.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,746,961.00	3,746,961.00	1,205,566.13	3,795,460.00	(48,499.00)	-1.3%
PERS		3201-3202	808,987.00	808,987.00	273,853.76	839,014.00	(30,027.00)	-3.7%
QASDI/Medicare/Alternative		3301-3302	811,029.00	811,029.00	263,988.41	824,918.00	(13,889.00)	-1.7%
Health and Welfare Benefits		3401-3402	5,271,661.00	5,271,661.00	1,718,516.31	5,185,209.00	86,452.00	1.6%
Unemployment Insurance		3501-3502	15,713.00	15,713.00	5,137.31	16,105.00	(392.00)	-2.5%
Workers' Compensation		3601-3602	377,308.00	377,308.00	122,993.02	363,820.00	(6,512.00)	-1.7%
OPEB, Allocated		3701-3702	122,836.00	122,836.00	60,302.41	122,836.00	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	456,753.00	456,753.00	155,096.41	466,680.00	(10,127.00)	-2.2%
TOTAL, EMPLOYEE BENEFITS			11,611,248.00	11,611,248.00	3,805,453.76	11,634,242.00	(22,994.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	300,000.00	870,752.28	3,386,368.00	(3,086,368.00)	-1028.8%
Books and Other Reference Materials		4200	0.00	0.00	1,302.75	3,453.00	(3,453.00)	New
Materials and Supplies		4300	1,525,194.00	1,525,194.00	469,408.63	1,985,330.00	(460,136.00)	-30.2%
Noncapitalized Equipment		4400	98,000.00	98,000.00	33,476.00	124,276.00	(26,276.00)	-26.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,923,194.00	1,923,194.00	1,374,939.66	5,499,427.00	(3,576,233.00)	-186.0%
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	58,916.00	58,916.00	38,941.51	82,718.00	(23,802.00)	-40.4%
Dues and Memberships		5300	60,840.00	60,840.00	37,585.19	58,017.00	2,823.00	4.6%
Insurance		5400-5450	376,357.00	376,357.00	100,616.64	376,357.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,874,000.00	1,874,000.00	722,167.31	2,004,000.00	(130,000.00)	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,192.00	94,192.00	309,741.04	388,117.00	(293,925.00)	-312.0%
Transfers of Direct Costs		5710	(28,209.00)	(28,209.00)	4,724.21	(22,751.00)	(5,458.00)	19.3%
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	1,425,054.00	1,425,054.00	947,636.93	1,767,559.00	(342,505.00)	-24.0%
Communications		5900	242,700.00	242,700.00	61,483.17	254,700.00	(22,000.00)	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,103,850.00	4,103,850.00	2,222,896.00	4,918,717.00	(814,867.00)	-19.9%

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	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	68,324.40	68,500.00	(68,500.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	68,324.40	68,500.00	(68,500.00)	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	77,000.00	77,000.00	0.00	77,000.00	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						
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	205,179.00	205,179.00	205,074.50	205,179.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			282,179.00	282,179.00	205,074.50	282,179.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(976,554.00)	(976,554.00)	0.00	(908,497.00)	(68,057.00)	7.0%
Transfers of Indirect Costs - Interfund		7350	(3,229.00)	(3,229.00)	0.00	(3,229.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(979,783.00)	(979,783.00)	0.00	(911,726.00)	(68,057.00)	6.9%
TOTAL, EXPENDITURES			49,128,814.00	49,128,814.00	18,200,391.95	54,216,302.00	(5,087,488.00)	-10.4%

2017-18 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)
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	150,000.00	150,000.00	0.00	150,000.00	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	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			173,360.00	173,360.00	0.00	173,360.00	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	(10,252,463.00)	(10,252,463.00)	0.00	(10,317,961.00)	(65,498.00)	0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,252,463.00)	(10,252,463.00)	0.00	(10,317,961.00)	(65,498.00)	0.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(10,425,823.00)	(10,425,823.00)	0.00	(10,491,321.00)	(65,498.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	951,583.00	951,583.00	0.00	984,061.00	32,478.00	3.4%
2) Federal Revenue		8100-8299	2,121,686.00	2,121,686.00	272,284.21	2,265,919.00	144,233.00	6.8%
3) Other State Revenue		8300-8599	4,030,156.00	4,030,156.00	987,158.96	4,145,543.00	115,387.00	2.9%
4) Other Local Revenue		8600-8799	2,406,967.00	2,406,967.00	1,013,546.86	3,024,363.00	617,396.00	25.7%
5) TOTAL, REVENUES			9,510,392.00	9,510,392.00	2,272,990.03	10,419,866.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,098,339.00	5,098,339.00	1,666,386.39	5,172,453.00	(74,114.00)	-1.5%
2) Classified Salaries		2000-2999	3,194,879.00	3,194,879.00	1,074,196.11	3,296,318.00	(101,439.00)	-3.2%
3) Employee Benefits		3000-3999	5,573,675.00	5,573,675.00	1,111,036.54	5,624,861.00	(51,186.00)	-0.9%
4) Books and Supplies		4000-4999	1,111,837.00	1,111,837.00	352,057.08	1,454,735.00	(342,898.00)	-30.8%
5) Services and Other Operating Expenditures		5000-5999	2,007,406.00	2,007,406.00	911,602.46	2,813,672.00	(806,266.00)	-40.2%
6) Capital Outlay		6000-6999	102,275.00	102,275.00	63,296.35	612,512.00	(410,237.00)	-401.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,697,890.00	1,697,890.00	(39,053.38)	1,878,994.00	(181,104.00)	-10.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	976,554.00	976,554.00	0.00	908,497.00	68,057.00	7.0%
9) TOTAL, EXPENDITURES			19,762,855.00	19,762,855.00	5,139,521.55	21,662,042.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,252,463.00)	(10,252,463.00)	(2,866,531.52)	(11,242,156.00)		
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	10,252,463.00	10,252,463.00	0.00	10,317,961.00	65,498.00	0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,252,463.00	10,252,463.00	0.00	10,317,961.00		

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)			0.00	0.00	(2,866,531.52)	(924,195.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	156,071.00	156,071.00		1,175,191.00	1,019,120.00	653.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,071.00	156,071.00		1,175,191.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,071.00	156,071.00		1,175,191.00		
2) Ending Balance, June 30 (E + F1e)			156,071.00	156,071.00		250,996.00		
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	156,071.00	156,071.00		250,996.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	951,583.00	951,583.00	0.00	984,061.00	32,478.00	3.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			951,583.00	951,583.00	0.00	984,061.00	32,478.00	3.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,024,332.00	1,024,332.00	0.00	1,025,400.00	1,068.00	0.1%
Special Education Discretionary Grants		8182	247,179.00	247,179.00	0.00	257,211.00	10,032.00	4.1%
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%
Title I, Part A, Basic	3010	8290	636,397.00	636,397.00	158,690.67	704,290.00	67,893.00	10.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	87,252.00	87,252.00	30,803.31	91,223.00	3,971.00	4.6%

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)
Title III, Part A, Immigrant Education Program	4201	8290	3,473.00	3,473.00	27.96	5,943.00	2,470.00	71.1%
Title III, Part A, English Learner Program	4203	8290	75,910.00	75,910.00	20,612.90	93,573.00	17,663.00	23.3%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4125, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	28,800.00	28,800.00	19,537.99	35,482.00	6,682.00	23.2%
All Other Federal Revenue	All Other	8290	18,343.00	18,343.00	42,611.38	52,797.00	34,454.00	187.8%
TOTAL, FEDERAL REVENUE			2,121,686.00	2,121,686.00	272,284.21	2,265,919.00	144,233.00	6.8%
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 Materials		8560	296,145.00	296,145.00	32,827.85	315,888.00	19,743.00	6.7%
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		8575	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	371,196.00	371,196.00	12,476.66	405,346.00	34,150.00	9.2%
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	212,983.00	212,983.00	321,684.01	321,684.00	108,701.00	51.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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%
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	3,149,832.00	3,149,832.00	620,170.44	3,102,626.00	(47,207.00)	-1.5%
TOTAL, OTHER STATE REVENUE			4,030,156.00	4,030,156.00	987,158.96	4,145,543.00	115,387.00	2.9%

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	100,000.00	100,000.00	0.00	100,000.00	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%
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%
Lenses and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	0.00	0.00	322,315.23	481,126.00	481,126.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8688	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	17,983.00	17,983.00	20,951.82	72,545.00	54,562.00	303.4%
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	2,288,984.00	2,288,984.00	670,279.81	2,370,692.00	81,708.00	3.6%
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			2,406,967.00	2,406,967.00	1,013,546.86	3,024,363.00	617,396.00	25.7%
TOTAL, REVENUES			9,510,392.00	9,510,392.00	2,272,990.03	10,419,886.00	909,494.00	9.6%

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 SALARIES								
Certificated Teachers' Salaries		1100	4,268,743.00	4,268,743.00	1,388,908.56	4,324,682.00	(55,939.00)	-1.3%
Certificated Pupil Support Salaries		1200	338,703.00	338,703.00	113,457.64	349,976.00	(11,273.00)	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	289,878.00	289,878.00	96,018.75	293,790.00	(3,912.00)	-1.3%
Other Certificated Salaries		1900	201,015.00	201,015.00	68,001.44	204,005.00	(2,990.00)	-1.5%
TOTAL, CERTIFICATED SALARIES			5,098,339.00	5,098,339.00	1,666,386.39	5,172,453.00	(74,114.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,826,578.00	1,826,578.00	613,432.37	1,906,242.00	(79,664.00)	-4.4%
Classified Support Salaries		2200	630,387.00	630,387.00	206,850.05	639,171.00	(8,784.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	522,078.00	522,078.00	178,973.43	530,624.00	(8,546.00)	-1.6%
Clerical, Technical and Office Salaries		2400	187,469.00	187,469.00	68,058.19	189,689.00	(2,220.00)	-1.2%
Other Classified Salaries		2900	28,367.00	28,367.00	6,882.07	30,592.00	(2,225.00)	-7.8%
TOTAL, CLASSIFIED SALARIES			3,194,879.00	3,194,879.00	1,074,196.11	3,296,318.00	(101,439.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,944,747.00	2,944,747.00	235,732.97	2,954,385.00	(9,638.00)	-0.3%
PERS		3201-3202	418,855.00	418,855.00	149,912.51	447,673.00	(28,818.00)	-6.9%
QASDI/Medicare/Alternative		3301-3302	301,011.00	301,011.00	99,539.66	307,731.00	(6,720.00)	-2.2%
Health and Welfare Benefits		3401-3402	1,749,565.00	1,749,565.00	569,265.66	1,738,583.00	10,982.00	0.6%
Unemployment Insurance		3501-3502	3,982.00	3,982.00	1,309.50	4,059.00	(77.00)	-1.9%
Workers' Compensation		3601-3602	95,279.00	95,279.00	31,319.27	97,412.00	(2,133.00)	-2.2%
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	60,236.00	60,236.00	23,956.97	75,018.00	(14,782.00)	-24.5%
TOTAL, EMPLOYEE BENEFITS			5,573,675.00	5,573,675.00	1,111,036.54	5,624,861.00	(51,186.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	296,145.00	296,145.00	82,708.90	390,182.00	(94,037.00)	-31.8%
Books and Other Reference Materials		4200	0.00	0.00	2,062.63	3,000.00	(3,000.00)	New
Materials and Supplies		4300	778,692.00	778,692.00	229,580.70	881,057.00	(102,365.00)	-13.1%
Noncapitalized Equipment		4400	37,000.00	37,000.00	37,704.85	180,496.00	(143,496.00)	-387.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,111,837.00	1,111,837.00	352,057.08	1,454,735.00	(342,898.00)	-30.8%
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	38,746.00	38,746.00	27,745.20	89,368.00	(50,622.00)	-130.7%
Dues and Memberships		5300	450.00	450.00	150.00	600.00	(150.00)	-33.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	382.49	2,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,000.00	102,000.00	80,786.67	125,834.00	(23,834.00)	-23.4%
Transfers of Direct Costs		5710	28,209.00	28,209.00	(4,724.21)	22,751.00	5,458.00	19.3%
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	1,829,001.00	1,829,001.00	805,809.41	2,565,127.00	(736,126.00)	-40.2%
Communications		5900	7,000.00	7,000.00	1,452.90	7,992.00	(992.00)	-14.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,007,406.00	2,007,406.00	911,602.46	2,813,672.00	(806,266.00)	-40.2%

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	40,150.00	40,150.00	(40,150.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	7,317.94	264,587.00	(264,587.00)	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	102,275.00	102,275.00	15,828.41	207,775.00	(105,500.00)	-103.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			102,275.00	102,275.00	63,296.35	512,512.00	(410,237.00)	-401.1%
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	81,406.00	81,406.00	0.00	81,406.00	0.00	0.0%
Payments to County Offices		7142	1,616,484.00	1,616,484.00	(39,053.38)	1,797,588.00	(181,104.00)	-11.2%
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 Transfers	All Other	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)			1,697,890.00	1,697,890.00	(39,053.38)	1,878,994.00	(181,104.00)	-10.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	976,554.00	976,554.00	0.00	908,497.00	68,057.00	7.0%
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			976,554.00	976,554.00	0.00	908,497.00	68,057.00	7.0%
TOTAL EXPENDITURES			19,762,855.00	19,762,855.00	5,139,521.55	21,662,042.00	(1,899,187.00)	-9.6%

2017-18 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	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								
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	10,252,463.00	10,252,463.00	0.00	10,317,961.00	65,498.00	0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			10,252,463.00	10,252,463.00	0.00	10,317,961.00	65,498.00	0.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			10,252,463.00	10,252,463.00	0.00	10,317,961.00	(65,498.00)	0.6%

2017-18 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)
A. REVENUES								
1) LCFF Sources		8010-8099	56,542,881.00	56,542,881.00	3,145,169.18	56,572,207.00	29,326.00	0.1%
2) Federal Revenue		8100-8299	2,124,080.00	2,124,080.00	272,284.21	2,268,313.00	144,233.00	6.8%
3) Other State Revenue		8300-8599	5,229,684.00	5,229,684.00	1,029,794.84	6,334,642.00	1,104,958.00	21.1%
4) Other Local Revenue		8600-8799	3,639,967.00	3,639,967.00	1,308,254.98	4,341,927.00	701,960.00	19.3%
5) TOTAL, REVENUES			67,536,612.00	67,536,612.00	5,755,503.21	69,517,089.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,478,529.00	31,478,529.00	10,316,123.62	31,996,423.00	(517,894.00)	-1.6%
2) Classified Salaries		2000-2999	9,002,815.00	9,002,815.00	2,948,162.51	9,197,311.00	(194,496.00)	-2.2%
3) Employee Benefits		3000-3999	17,184,923.00	17,184,923.00	4,916,490.30	17,259,103.00	(74,180.00)	-0.4%
4) Books and Supplies		4000-4999	3,035,031.00	3,035,031.00	1,726,996.74	6,954,162.00	(3,919,131.00)	-129.1%
5) Services and Other Operating Expenditures		5000-5999	6,111,256.00	6,111,256.00	3,134,498.46	7,732,389.00	(1,621,133.00)	-26.5%
6) Capital Outlay		6000-6999	102,275.00	102,275.00	131,620.75	581,012.00	(478,737.00)	-468.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,980,069.00	1,980,069.00	166,021.12	2,161,173.00	(181,104.00)	-9.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,229.00)	(3,229.00)	0.00	(3,229.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			68,891,669.00	68,891,669.00	23,339,913.50	75,878,344.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,355,057.00)	(1,355,057.00)	(17,584,410.29)	(6,361,255.00)		
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	173,360.00	173,360.00	0.00	173,360.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8630-8979	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			(173,360.00)	(173,360.00)	0.00	(173,360.00)		

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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,528,417.00)	(1,528,417.00)	(17,584,410.29)	(6,534,615.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,300,351.00	5,300,351.00		10,341,348.00	5,040,997.00	95.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,300,351.00	5,300,351.00		10,341,348.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,300,351.00	5,300,351.00		10,341,348.00		
2) Ending Balance, June 30 (E + F1e)			3,771,934.00	3,771,934.00		3,806,733.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	156,071.00	156,071.00		250,996.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		978B	2,071,951.00	2,071,951.00		2,281,551.00		
Unassigned/Unappropriated Amount		9790	1,538,912.00	1,538,912.00		1,269,186.00		

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	19,962,337.00	18,962,337.00	5,691,527.00	18,614,518.00	(347,819.00)	-1.8%
Education Protection Account State Aid - Current Year		8012	1,336,059.00	1,336,059.00	330,043.00	1,335,970.00	(89.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	(575,797.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	330,248.00	330,248.00	0.00	330,751.00	503.00	0.2%
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	8.00	8.00	New
County & District Taxes								
Secured Roll Taxes		8041	41,874,719.00	41,874,719.00	111.48	42,859,769.00	985,050.00	2.4%
Unsecured Roll Taxes		8042	1,077,287.00	1,077,287.00	892,445.54	991,685.00	(85,602.00)	-7.9%
Prior Years' Taxes		8043	12,512.00	12,512.00	32.65	13,360.00	848.00	6.8%
Supplemental Taxes		8044	776,636.00	776,636.00	5,515.45	716,515.00	(60,121.00)	-7.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,102,511.00	2,102,511.00	0.00	2,050,813.00	(51,698.00)	-2.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	333,932.00	333,932.00	0.00	0.00	(333,932.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			66,806,241.00	66,806,241.00	6,343,878.12	66,913,389.00	107,148.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	D000	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	(11,214,943.00)	(11,214,943.00)	(3,198,708.94)	(11,325,243.00)	(110,300.00)	1.0%
Property Taxes Transfers		8097	951,583.00	951,583.00	0.00	984,061.00	32,478.00	3.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			56,542,881.00	56,542,881.00	3,145,169.18	56,572,207.00	29,326.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,024,332.00	1,024,332.00	0.00	1,025,400.00	1,068.00	0.1%
Special Education Discretionary Grants		8182	247,179.00	247,179.00	0.00	257,211.00	10,032.00	4.1%
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%
Title I, Part A, Basic	3010	8290	636,397.00	636,397.00	158,690.67	704,290.00	67,893.00	10.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	87,252.00	87,252.00	30,803.31	91,223.00	3,971.00	4.5%

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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)
Title III, Part A, Immigrant Education Program	4201	8290	3,473.00	3,473.00	27.96	5,943.00	2,470.00	71.1%
Title III, Part A, English Learner Program	4203	8290	75,910.00	75,910.00	20,612.90	93,573.00	17,663.00	23.3%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	28,800.00	28,800.00	19,537.99	35,482.00	6,682.00	23.2%
All Other Federal Revenue	All Other	8290	20,737.00	20,737.00	42,611.38	55,191.00	34,454.00	166.1%
TOTAL, FEDERAL REVENUE			2,124,080.00	2,124,080.00	272,284.21	2,288,313.00	144,233.00	6.8%
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	239,864.00	239,864.00	0.00	1,207,271.00	967,407.00	403.3%
Lottery - Unrestricted and Instructional Materials		8580	1,243,809.00	1,243,809.00	54,461.91	1,276,714.00	32,905.00	2.6%
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	371,196.00	371,196.00	12,476.66	405,346.00	34,150.00	9.2%
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	212,983.00	212,983.00	321,684.01	321,684.00	108,701.00	51.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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%
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	3,161,832.00	3,161,832.00	641,172.26	3,123,627.00	(38,205.00)	-1.2%
TOTAL, OTHER STATE REVENUE			5,229,684.00	5,229,684.00	1,029,794.84	6,334,642.00	1,104,958.00	21.1%

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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)
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	100,000.00	100,000.00	0.00	100,000.00	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%
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	140,000.00	140,000.00	25,081.00	140,000.00	0.00	0.0%
Interest		8660	170,000.00	170,000.00	107,481.91	208,127.00	38,127.00	22.4%
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	52,000.00	52,000.00	23,142.02	52,000.00	0.00	0.0%
Interagency Services		8677	309,000.00	309,000.00	322,315.23	807,857.00	498,857.00	161.4%
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	579,983.00	579,983.00	159,955.01	663,251.00	83,268.00	14.4%
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	2,288,984.00	2,288,984.00	670,279.81	2,370,692.00	81,708.00	3.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
RDC/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			3,639,967.00	3,639,967.00	1,308,254.98	4,341,927.00	701,960.00	19.3%
TOTAL, REVENUES			67,536,612.00	67,536,612.00	5,755,503.21	69,517,089.00	1,980,477.00	2.9%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	26,754,232.00	26,754,232.00	8,724,716.99	27,172,461.00	(418,229.00)	-1.6%
Certificated Pupil Support Salaries		1200	1,621,844.00	1,621,844.00	546,728.42	1,679,558.00	(57,714.00)	-3.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,852,586.00	2,852,586.00	967,478.93	2,887,797.00	(35,211.00)	-1.2%
Other Certificated Salaries		1900	249,867.00	249,867.00	77,199.28	256,607.00	(6,740.00)	-2.7%
TOTAL, CERTIFICATED SALARIES			31,478,529.00	31,478,529.00	10,316,123.62	31,996,423.00	(517,894.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,202,882.00	2,202,882.00	739,803.99	2,319,454.00	(116,572.00)	-5.3%
Classified Support Salaries		2200	2,509,023.00	2,509,023.00	791,051.10	2,528,804.00	(19,781.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	985,349.00	985,349.00	331,021.31	994,412.00	(9,063.00)	-0.9%
Clerical, Technical and Office Salaries		2400	2,761,494.00	2,761,494.00	930,469.57	2,806,097.00	(44,603.00)	-1.6%
Other Classified Salaries		2900	544,067.00	544,067.00	155,816.54	548,544.00	(4,477.00)	-0.8%
TOTAL, CLASSIFIED SALARIES			9,002,815.00	9,002,815.00	2,948,162.51	9,197,311.00	(194,496.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,691,708.00	6,691,708.00	1,441,299.10	6,749,845.00	(58,137.00)	-0.9%
PERS		3201-3202	1,227,842.00	1,227,842.00	423,766.27	1,286,687.00	(58,845.00)	-4.8%
QASDI/Medicare/Alternative		3301-3302	1,112,040.00	1,112,040.00	363,528.07	1,132,649.00	(20,609.00)	-1.9%
Health and Welfare Benefits		3401-3402	7,021,226.00	7,021,226.00	2,287,781.97	6,923,792.00	97,434.00	1.4%
Unemployment Insurance		3501-3502	19,695.00	19,695.00	6,446.81	20,164.00	(469.00)	-2.4%
Workers' Compensation		3601-3602	472,587.00	472,587.00	154,312.29	481,232.00	(8,645.00)	-1.8%
OPEB, Allocated		3701-3702	122,836.00	122,836.00	60,302.41	122,836.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3902	516,989.00	516,989.00	179,053.38	541,898.00	(24,909.00)	-4.8%
TOTAL, EMPLOYEE BENEFITS			17,184,923.00	17,184,923.00	4,916,490.30	17,259,103.00	(74,180.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	596,145.00	596,145.00	953,461.18	3,776,550.00	(3,180,405.00)	-533.5%
Books and Other Reference Materials		4200	0.00	0.00	3,365.38	6,453.00	(6,453.00)	New
Materials and Supplies		4300	2,303,886.00	2,303,886.00	698,989.33	2,666,387.00	(562,501.00)	-24.4%
Noncapitalized Equipment		4400	135,000.00	135,000.00	71,180.85	304,772.00	(169,772.00)	-125.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,035,031.00	3,035,031.00	1,726,996.74	6,954,162.00	(3,919,131.00)	-129.1%
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	97,662.00	97,662.00	66,686.71	172,086.00	(74,424.00)	-76.2%
Dues and Memberships		5300	61,290.00	61,290.00	37,735.19	58,617.00	2,673.00	4.4%
Insurance		5400-5450	376,357.00	376,357.00	100,616.64	376,357.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,876,000.00	1,876,000.00	722,549.80	2,006,000.00	(130,000.00)	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,192.00	196,192.00	390,527.71	513,951.00	(317,759.00)	-162.0%
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	3,254,055.00	3,254,055.00	1,753,446.34	4,332,886.00	(1,078,831.00)	-33.1%
Communications		5900	249,700.00	249,700.00	62,936.07	272,692.00	(22,992.00)	-9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,111,256.00	6,111,256.00	3,134,498.46	7,732,389.00	(1,621,133.00)	-26.5%

2017-18 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	40,150.00	40,150.00	(40,150.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	7,317.94	264,587.00	(264,587.00)	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	102,275.00	102,275.00	84,152.81	276,275.00	(174,000.00)	-170.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			102,275.00	102,275.00	131,620.75	581,012.00	(478,737.00)	-468.1%
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	81,406.00	81,406.00	0.00	81,406.00	0.00	0.0%
Payments to County Offices		7142	1,693,484.00	1,693,484.00	(39,053.38)	1,874,588.00	(181,104.00)	-10.7%
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	205,179.00	205,179.00	205,074.50	205,179.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,980,069.00	1,980,069.00	166,021.12	2,161,173.00	(181,104.00)	-9.1%
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	(3,229.00)	(3,229.00)	0.00	(3,229.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,229.00)	(3,229.00)	0.00	(3,229.00)	0.00	0.0%
TOTAL, EXPENDITURES			68,891,669.00	68,891,669.00	23,339,913.50	75,878,344.00	(6,986,875.00)	-10.1%

2017-18 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	150,000.00	150,000.00	0.00	150,000.00	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	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			173,360.00	173,360.00	0.00	173,360.00	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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(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)			(173,360.00)	(173,360.00)	0.00	(173,360.00)	0.00	0.0%

Resource	Description	2017-18 Projected Year Totals
5640	Medi-Cal Billing Option	67,986.00
6010	After School Education and Safety (ASES)	1.00
8150	Ongoing & Major Maintenance Account (RM,	29,373.00
9010	Other Restricted Local	153,636.00
Total, Restricted Balance		250,996.00

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	48,322.00	48,322.00	13,216.82	48,322.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(32.65)	0.00	0.00	0.0%
5) TOTAL REVENUES			48,322.00	48,322.00	13,184.17	48,322.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	230.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	43,361.00	43,361.00	10,820.01	41,861.00	1,500.00	3.5%
3) Employee Benefits		3000-3999	25,092.00	25,092.00	6,234.41	24,109.00	983.00	3.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	500.00	(500.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	255.19	1,983.00	(1,983.00)	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	3,229.00	3,229.00	0.00	3,229.00	0.00	0.0%
9) TOTAL EXPENDITURES			71,682.00	71,682.00	17,539.61	71,682.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(23,360.00)	(23,360.00)	(4,355.44)	(23,360.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8920	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
b) Transfers Out		7000-7629	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			23,360.00	23,360.00	0.00	23,360.00		

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	(4,355.44)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
b) Audit Adjustments		9791	22,908.00	22,908.00		22,908.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00		0.00	0.00	0.0%
d) Other Restatements			22,908.00	22,908.00		22,908.00		
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00		0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00		22,908.00		
Components of Ending Fund Balance			22,908.00	22,908.00		22,908.00		
a) Nonspendable								
Revolving Cash								
Stores		9711	0.00	0.00		0.00		
Prepaid Expenditures		9712	0.00	0.00		0.00		
All Others		9713	0.00	0.00		0.00		
b) Restricted		9719	0.00	0.00		0.00		
c) Committed		9740	22,908.00	22,908.00		22,908.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties								
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		8081	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%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,322.00	48,322.00	13,216.82	48,322.00	0.00	0.0%
TOTAL FEDERAL REVENUE			48,322.00	48,322.00	13,216.82	48,322.00	0.00	0.0%
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	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		9631	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		8580	0.00	0.00	(32.65)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8582	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		8093	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%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	(32.65)	0.00	0.00	0.0%
TOTAL REVENUES			48,322.00	48,322.00	13,184.17	48,322.00		

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	230.00	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	230.00	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	24,595.00	24,595.00	5,932.61	23,595.00	1,000.00	4.1%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	18,766.00	18,766.00	4,887.40	18,266.00	500.00	2.7%
TOTAL CLASSIFIED SALARIES			43,361.00	43,361.00	10,820.01	41,861.00	1,500.00	3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	16.59	0.00	0.00	0.0%
PERS		3201-3202	6,549.00	6,549.00	1,631.96	6,318.00	231.00	3.5%
OASDI/Medicare/Alternative		3301-3302	3,056.00	3,056.00	778.33	2,941.00	115.00	3.8%
Health and Welfare Benefits		3401-3402	14,743.00	14,743.00	3,621.56	14,134.00	609.00	4.1%
Unemployment Insurance		3501-3502	20.00	20.00	5.11	20.00	0.00	0.0%
Workers' Compensation		3601-3602	479.00	479.00	122.92	461.00	18.00	3.8%
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	245.00	245.00	58.94	235.00	10.00	4.1%
TOTAL EMPLOYEE BENEFITS			25,092.00	25,092.00	6,234.41	24,109.00	983.00	3.9%
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	500.00	(500.00)	New
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	500.00	(500.00)	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)
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	181.14	1,983.00	(1,983.00)	New
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	0.00	0.00	74.06	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	255.19	1,983.00	(1,983.00)	New
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)								
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	3,229.00	3,229.00	0.00	3,229.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,229.00	3,229.00	0.00	3,229.00	0.00	0.0%
TOTAL EXPENDITURES			71,682.00	71,682.00	17,539.61	71,682.00		

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	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,360.00	23,360.00	0.00	23,360.00	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/Rearranged 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%
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/Rearranged 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)			23,360.00	23,360.00	0.00	23,360.00		

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	22,908.00
Total, Restricted Balance		22,908.00

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	1,055,000.00	1,055,000.00	84,971.01	1,055,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	78,000.00	78,000.00	5,487.92	78,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	719,000.00	719,000.00	153,133.51	719,000.00	0.00	0.0%
5) TOTAL REVENUES			1,852,000.00	1,852,000.00	223,592.44	1,852,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	783,908.00	783,908.00	255,225.22	780,045.00	3,863.00	0.5%
3) Employee Benefits		3000-3999	381,507.00	381,507.00	116,959.12	377,469.00	4,038.00	1.1%
4) Books and Supplies		4000-4999	649,500.00	649,500.00	196,019.34	649,601.00	(101.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,085.00	37,085.00	11,738.15	37,085.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	7,800.00	7,800.00	(7,800.00)	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			1,852,000.00	1,852,000.00	587,739.83	1,852,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(364,147.39)	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		7800-7829	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		7030-7099	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 + D)			0.00	0.00	(364,147.39)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		16,385.00	16,385.00	New
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		16,385.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		16,385.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		16,385.00		
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		16,385.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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		6220	1,055,000.00	1,055,000.00	64,971.01	1,055,000.00	0.00	0.0%
Donated Food Commodities		6221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		6290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,055,000.00	1,055,000.00	64,971.01	1,055,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		6520	78,000.00	78,000.00	5,487.92	78,000.00	0.00	0.0%
All Other State Revenue		6590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			78,000.00	78,000.00	5,487.92	78,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		6631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		6634	685,000.00	685,000.00	149,039.78	685,000.00	0.00	0.0%
Leases and Rentals		6650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		6660	0.00	0.00	(299.51)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		6682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		6677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		6688	34,000.00	34,000.00	4,393.26	34,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			719,000.00	719,000.00	153,133.51	719,000.00	0.00	0.0%
TOTAL, REVENUES			1,852,000.00	1,852,000.00	223,592.44	1,852,000.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1800	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	658,603.00	658,603.00	214,149.05	657,775.00	(1,772.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	86,668.00	86,668.00	27,126.69	80,222.00	6,444.00	7.4%
Clerical, Technical and Office Salaries		2400	41,239.00	41,239.00	13,949.48	41,848.00	(608.00)	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	200.00	(200.00)	New
TOTAL, CLASSIFIED SALARIES			783,908.00	783,908.00	255,225.22	780,045.00	3,863.00	0.5%
EMPLOYEE BENEFITS								
STRE		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	94,952.00	94,952.00	29,450.40	94,752.00	200.00	0.2%
OASDI/Medicare/Alternative		3301-3302	55,730.00	55,730.00	18,275.32	55,730.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	217,994.00	217,994.00	65,109.36	214,156.00	3,838.00	1.8%
Unemployment Insurance		3501-3502	364.00	364.00	118.71	364.00	0.00	0.0%
Workers' Compensation		3601-3602	8,742.00	8,742.00	2,888.96	8,742.00	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	3,725.00	3,725.00	1,135.37	3,725.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			381,507.00	381,507.00	116,859.12	377,489.00	4,038.00	1.1%
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	52,075.00	52,075.00	20,799.33	52,176.00	(101.00)	-0.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	597,425.00	597,425.00	175,220.01	597,425.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			649,500.00	649,500.00	196,019.34	649,601.00	(101.00)	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	435.00	435.00	0.00	435.00	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	14,000.00	14,000.00	3,324.33	14,000.00	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	22,000.00	22,000.00	8,295.50	22,000.00	0.00	0.0%
Communications		5900	850.00	850.00	116.32	850.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,085.00	37,085.00	11,736.15	37,085.00	0.00	0.0%
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	7,800.00	7,800.00	(7,800.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	7,800.00	7,800.00	(7,800.00)	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%
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			1,852,000.00	1,852,000.00	587,739.83	1,852,000.00		

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)
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		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)								
			0.00	0.00	0.00	0.00		

Resource	Description	2017/18
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,385.00
Total, Restricted Balance		16,385.00

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		6010-8099	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		9600-9799	0.00	0.00	802.38	1,500.00	1,500.00	New
5) TOTAL REVENUES			0.00	0.00	802.38	1,500.00		
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		3000-3699	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)			0.00	0.00	802.38	1,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	150,000.00	150,000.00	0.00	150,000.00	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		8630-8979	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			150,000.00	150,000.00	0.00	150,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	150,000.00	802.38	151,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	364,500.00	364,500.00		364,870.00	370.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			364,500.00	364,500.00		364,870.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			364,500.00	364,500.00		364,870.00		
2) Ending Balance, June 30 (E + F1e)			514,500.00	514,500.00		516,370.00		
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		0760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9730	514,500.00	514,500.00		516,370.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8650	0.00	0.00	802.38	1,500.00	1,500.00	New
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			0.00	0.00	802.38	1,500.00	1,500.00	New
TOTAL REVENUES								
			0.00	0.00	802.38	1,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	150,000.00	150,000.00	0.00	150,000.00	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			150,000.00	150,000.00	0.00	150,000.00	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)								
			150,000.00	150,000.00	0.00	150,000.00		

		2017/18
Resource	Description	Projected Year Totals

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	250,000.00	250,000.00	236,925.18	400,000.00	150,000.00	60.0%
5) TOTAL REVENUES			250,000.00	250,000.00	236,925.18	400,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,250.00	7,250.00	15,318.97	70,151.00	(62,901.00)	-867.8%
3) Employee Benefits		3000-3999	3,193.00	3,193.00	7,729.59	31,311.00	(28,118.00)	-880.6%
4) Books and Supplies		4000-4999	125,000.00	125,000.00	116,624.11	188,630.00	(63,630.00)	-50.9%
5) Services and Other Operating Expenditures		5000-5999	422,000.00	422,000.00	83,348.97	591,500.00	(169,500.00)	-40.2%
6) Capital Outlay		6000-6999	11,525,000.00	11,525,000.00	2,830,156.00	18,703,520.00	(7,178,520.00)	-62.3%
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			12,082,443.00	12,082,443.00	3,053,177.84	19,585,112.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,832,443.00)	(11,832,443.00)	(2,816,252.66)	(19,185,112.00)		
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 + D)			(11,832,443.00)	(11,832,443.00)	(2,816,252.46)	(19,185,112.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,586,317.00	55,586,317.00		64,249,575.00	8,663,258.00	15.6%
b) Audit Adjustments		9703	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,586,317.00	55,586,317.00		64,249,575.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,586,317.00	55,586,317.00		64,249,575.00		
2) Ending Balance, June 30 (E + F1e)			43,753,874.00	43,753,874.00		45,064,463.00		
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		9740	43,753,874.00	43,753,874.00		45,064,463.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9720	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	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)
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		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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	236,925.18	400,000.00	150,000.00	60.0%
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			250,000.00	250,000.00	236,925.18	400,000.00	150,000.00	60.0%
TOTAL REVENUES			250,000.00	250,000.00	236,925.18	400,000.00	150,000.00	60.0%

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,250.00	7,250.00	15,318.97	70,151.00	(62,901.00)	-867.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			7,250.00	7,250.00	15,318.97	70,151.00	(62,901.00)	-867.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,089.00	1,089.00	2,267.35	10,373.00	(9,284.00)	-852.5%
OASDI/Medicare/Alternative		3301-3302	542.00	542.00	1,104.25	5,121.00	(4,579.00)	-844.8%
Health and Welfare Benefits		3401-3402	1,442.00	1,442.00	4,086.77	14,664.00	(13,222.00)	-916.9%
Unemployment Insurance		3501-3502	3.00	3.00	7.20	33.00	(30.00)	-1000.0%
Workers' Compensation		3601-3602	82.00	82.00	164.58	763.00	(681.00)	-830.5%
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	35.00	35.00	99.43	357.00	(322.00)	-820.0%
TOTAL EMPLOYEE BENEFITS			3,193.00	3,193.00	7,729.59	31,311.00	(28,119.00)	-880.6%
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	74,767.93	85,444.00	14,556.00	14.6%
Noncapitalized Equipment		4400	25,000.00	25,000.00	41,856.18	163,186.00	(78,186.00)	-312.7%
TOTAL BOOKS AND SUPPLIES			125,000.00	125,000.00	116,624.11	188,630.00	(63,630.00)	-50.9%
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	422,000.00	422,000.00	83,188.40	690,500.00	(168,500.00)	-39.9%
Communications		5900	0.00	0.00	160.57	1,000.00	(1,000.00)	New
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			422,000.00	422,000.00	83,348.97	691,500.00	(169,500.00)	-40.2%

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	4,550,000.00	4,550,000.00	66,420.00	4,812,000.00	(262,000.00)	-5.8%
Land Improvements		6170	305,000.00	305,000.00	215,755.68	525,000.00	(220,000.00)	-72.1%
Buildings and Improvements of Buildings		6200	6,670,000.00	6,670,000.00	2,547,710.48	13,366,250.00	(6,696,250.00)	-100.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	269.84	270.00	(270.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			11,525,000.00	11,525,000.00	2,830,156.00	18,703,520.00	(7,178,520.00)	-62.3%
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		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			12,082,443.00	12,082,443.00	3,053,177.64	19,585,112.00		

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		8819	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		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	0.00	0.00	0.00	0.0%
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		8961	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	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		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		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	45,064,463.00
Total, Restricted Balance		45,064,463.00

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		8300-8505	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,300,000.00	1,300,000.00	413,124.20	1,310,000.00	10,000.00	0.8%
5) TOTAL REVENUES			1,300,000.00	1,300,000.00	413,124.20	1,310,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2909	225,855.00	225,855.00	76,557.64	230,260.00	(4,405.00)	-2.0%
3) Employee Benefits		3000-3999	86,686.00	86,686.00	29,226.31	87,852.00	(1,166.00)	-1.3%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	5,491.76	10,900.00	(5,900.00)	-118.0%
5) Services and Other Operating Expenditures		5000-5999	70,000.00	70,000.00	31,792.94	89,000.00	(19,000.00)	-27.1%
6) Capital Outlay		6000-6999	0.00	0.00	6,271.60	47,000.00	(47,000.00)	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			387,541.00	387,541.00	151,340.25	465,012.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			912,459.00	912,459.00	261,783.95	844,988.00		
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	800,000.00	800,000.00	0.00	800,000.00	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		7630-7659	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			(800,000.00)	(800,000.00)	0.00	(800,000.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,459.00	112,459.00	261,783.95	44,988.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	314,105.00	314,105.00				
b) Audit Adjustments		9783	0.00	0.00		894,423.00	580,318.00	184.8%
c) As of July 1 - Audited (F1a + F1b)			314,105.00	314,105.00		0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00		894,423.00		
e) Adjusted Beginning Balance (F1c + F1d)			314,105.00	314,105.00		0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			426,564.00	426,564.00		894,423.00		
Components of Ending Fund Balance						939,411.00		
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						0.00		
c) Committed		9740	426,564.00	426,564.00		939,411.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties						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 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		8578	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		6615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		6616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		6617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		6618	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		6631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		6660	0.00	0.00	4,269.44	10,000.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		6662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,300,000.00	1,300,000.00	408,854.76	1,300,000.00	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			1,300,000.00	1,300,000.00	413,124.20	1,310,000.00	10,000.00	0.8%
TOTAL REVENUES			1,300,000.00	1,300,000.00	413,124.20	1,310,000.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1500	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	217,381.00	217,381.00	73,689.32	221,655.00	(4,274.00)	-2.0%
Clerical, Technical and Office Salaries		2400	8,474.00	8,474.00	2,868.32	8,605.00	(131.00)	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			225,855.00	225,855.00	76,557.64	230,260.00	(4,405.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	34,020.00	34,020.00	11,481.72	34,536.00	(516.00)	-1.5%
QASDI/Medicare/Alternative		3301-3302	15,909.00	15,909.00	5,365.87	16,170.00	(261.00)	-1.6%
Health and Welfare Benefits		3401-3402	33,147.00	33,147.00	11,048.84	33,147.00	0.00	0.0%
Unemployment Insurance		3501-3502	108.00	108.00	35.92	108.00	(2.00)	-1.9%
Workers' Compensation		3601-3602	2,481.00	2,481.00	831.12	2,501.00	(40.00)	-1.6%
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		3801-3802	1,043.00	1,043.00	462.84	1,390.00	(347.00)	-33.3%
TOTAL EMPLOYEE BENEFITS			86,688.00	86,688.00	29,226.31	87,852.00	(1,166.00)	-1.3%
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	5,000.00	5,000.00	4,799.81	10,200.00	(5,200.00)	-104.0%
Noncapitalized Equipment		4400	0.00	0.00	691.95	700.00	(700.00)	New
TOTAL BOOKS AND SUPPLIES			5,000.00	5,000.00	5,491.76	10,900.00	(5,900.00)	-118.0%
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	390.00	520.00	(520.00)	New
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		5800	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	70,000.00	70,000.00	31,402.94	88,480.00	(18,480.00)	-26.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			70,000.00	70,000.00	31,792.94	89,000.00	(19,000.00)	-27.1%

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 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	8,271.60	47,000.00	(47,000.00)	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	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	8,271.60	47,000.00	(47,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7280	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			387,541.00	387,541.00	151,340.25	465,012.00		

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		6519	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		7513	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7519	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		6953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		6965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		6971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		6972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		6973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		6979	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		7551	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7599	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		6980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		6990	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)			(800,000.00)	(800,000.00)	0.00	(800,000.00)		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	939,411.00
Total, Restricted Balance		939,411.00

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	0.00	0.00	2,903.39	5,000.00	5,000.00	New
5) TOTAL REVENUES			0.00	0.00	2,903.39	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1099	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	37,206.04	54,036.00	(54,036.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	158,554.00	203,209.00	(203,209.00)	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			0.00	0.00	195,760.04	257,245.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(192,856.65)	(252,245.00)		
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		7500-7529	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8530-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7030-7699	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	(192,856.65)	(252,245.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	836,509.00	836,509.00		826,929.00	(9,580.00)	-1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			836,509.00	836,509.00		826,929.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			836,509.00	836,509.00		826,929.00		
2) Ending Balance, June 30 (E + F1e)			836,509.00	836,509.00		574,684.00		
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		9740	836,509.00	836,509.00		574,684.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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		8280	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	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%
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								
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	0.00	0.00	2,903.39	5,000.00	5,000.00	New
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		8739	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	2,903.39	5,000.00	5,000.00	New
TOTAL REVENUES			0.00	0.00	2,903.39	5,000.00		

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)
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%
CASDI/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 Conference		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	35,525.00	49,940.00	(49,940.00)	New
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	1,881.04	4,096.00	(4,096.00)	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	37,206.04	54,036.00	(54,036.00)	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		0100	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	158,554.00	203,209.00	(203,209.00)	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	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	158,554.00	203,209.00	(203,209.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	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	158,554.04	203,209.00		

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								
Proceeds from Certificates of Participation		8571	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%
(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		

Resource	Description	2017/18
		Projected Year Totals
7710	State School Facilities Projects	574,684.00
Total, Restricted Balance		574,684.00

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) LOFF Sources		6010-8089	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	758.95	1,000.00	1,000.00	New
5) TOTAL REVENUES			0.00	0.00	758.95	1,000.00		
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	53,150.35	60,000.00	(50,000.00)	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	53,150.35	60,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(52,391.40)	(59,000.00)		
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		8990-8999	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	(52,391.40)	(59,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	199,490.00	199,490.00		203,534.00	4,044.00	2.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			199,490.00	199,490.00		203,534.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,490.00	199,490.00		203,534.00		
2) Ending Balance, June 30 (E + F1e)			199,490.00	199,490.00		144,534.00		
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		9740	199,490.00	199,490.00		144,534.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

31 69951 000000
Form 401

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								
Pass-Through Revenues from State Sources		8587	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%
All Other State Revenue	All Other	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								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	758.95	1,000.00	1,000.00	New
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			0.00	0.00	758.95	1,000.00	1,000.00	New
TOTAL REVENUES			0.00	0.00	758.95	1,000.00		

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)
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	3,839.35	5,000.00	(5,000.00)	New
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	49,311.00	55,000.00	(55,000.00)	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	53,150.35	60,000.00	(60,000.00)	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:								
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	53,150.35	60,000.00		

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)
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								
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		8978	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		

Resource	Description	2017/18
		Projected Year Totals
6230	California Clean Energy Jobs Act	65,975.00
9010	Other Restricted Local	78,559.00
Total, Restricted Balance		144,534.00

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	5,870,000.00	5,870,000.00	140,030.32	5,870,000.00	0.00	0.0%
5) TOTAL REVENUES			5,870,000.00	5,870,000.00	140,030.32	5,870,000.00		
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	34,960.00	34,960.00	11,331.75	36,840.00	(1,880.00)	-4.8%
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	8,286,469.00	8,286,469.00	5,339,007.81	8,286,469.00	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			8,321,449.00	8,321,449.00	5,350,339.56	8,323,129.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,451,449.00)	(2,451,449.00)	(5,210,309.24)	(2,453,129.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
b) Transfers Out		7800-7829	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			800,000.00	800,000.00	0.00	800,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,651,449.00)	(1,651,449.00)	(5,210,309.24)	(1,653,129.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,095,703.00	10,095,703.00		7,071,233.00	(3,024,470.00)	-30.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,095,703.00	10,095,703.00		7,071,233.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,095,703.00	10,095,703.00		7,071,233.00		
2) Ending Balance, June 30 (E + F1e)			8,444,254.00	8,444,254.00		5,418,104.00		
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		9740	8,444,254.00	8,444,254.00		5,418,104.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		9575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		6576	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	5,520,000.00	5,520,000.00	2,590.63	5,520,000.00	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	14,849.83	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	300,000.00	300,000.00	122,589.88	300,000.00	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			5,870,000.00	5,870,000.00	140,030.32	5,870,000.00	0.00	0.0%
TOTAL REVENUES			5,870,000.00	5,870,000.00	140,030.32	5,870,000.00		

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)
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%
CASDI/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	34,960.00	34,960.00	11,331.75	36,640.00	(1,680.00)	-4.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			34,960.00	34,960.00	11,331.75	36,640.00	(1,680.00)	-4.8%

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)
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								
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		7438	5,921,052.00	5,921,052.00	2,973,570.81	5,921,052.00	0.00	0.0%
Other Debt Service - Principal		7439	2,365,437.00	2,365,437.00	2,365,437.00	2,365,437.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			8,286,489.00	8,286,489.00	5,339,007.81	8,286,489.00	0.00	0.0%
TOTAL EXPENDITURES			8,321,449.00	8,321,449.00	5,350,339.56	8,323,129.00		

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	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.00	800,000.00	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 of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8901	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	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)			800,000.00	800,000.00	0.00	800,000.00		

Resource	Description	2017/18
		Projected Year Totals
9010	Other Restricted Local	5,418,104.00
Total, Restricted Balance		5,418,104.00

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	0.00	0.00	25.75	100.00	100.00	New
5) TOTAL REVENUES			0.00	0.00	25.75	100.00		
B. EXPENSES								
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 Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7500-7599	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	25.75	100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8500-8529	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 NET POSITION (C + D4)			0.00	0.00	25.75	100.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,883.00	6,883.00		6,895.00	12.00	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,883.00	6,883.00		6,895.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,883.00	6,883.00		6,895.00		
2) Ending Net Position, June 30 (E + F1e)			6,883.00	6,883.00		6,895.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	6,883.00	6,883.00		6,895.00		

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								
Interest		6660	0.00	0.00	25.75	100.00	100.00	New
Net Increase (Decrease) in the Fair Value of Investments		6662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		6674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		6699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	25.75	100.00	100.00	New
TOTAL REVENUES			0.00	0.00	25.75	100.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		6919	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%
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%
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		8990	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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18
		Projected Year Totals
Total, Restricted Net Position		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	2,000.00	2,000.00	603.51	2,000.00	0.00	0.0%
5) TOTAL REVENUES			2,000.00	2,000.00	603.51	2,000.00		
B. EXPENSES								
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 Expenses		5000-5999	2,000.00	2,000.00	1,200.00	2,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,000.00	2,000.00	1,200.00	2,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(596.49)	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		7000-7620	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		6030-6079	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		8980-8989	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 NET POSITION (C + D4)			0.00	0.00	(556.49)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	161,708.00	161,708.00		161,773.00	65.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,708.00	161,708.00		161,773.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,708.00	161,708.00		161,773.00		
2) Ending Net Position, June 30 (E + F1e)			161,708.00	161,708.00		161,773.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9799	161,708.00	161,708.00		161,773.00		

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 STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8560	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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	2,000.00	2,000.00	603.51	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			2,000.00	2,000.00	603.51	2,000.00	0.00	0.0%
TOTAL REVENUES			2,000.00	2,000.00	603.51	2,000.00		

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)
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%
CASDI/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%
SERVICES AND OTHER OPERATING EXPENSES								
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	2,000.00	2,000.00	1,200.00	2,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENSES			2,000.00	2,000.00	1,200.00	2,000.00	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)
DEPRECIATION								
Depreciation Expense		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7289	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 EXPENSES			2,000.00	2,000.00	1,200.00	2,000.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8865	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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18
		Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	6,660.75	6,660.75	6,660.75	6,660.75	0.00	0%
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)	6,660.75	6,660.75	6,660.75	6,660.75	0.00	0%
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	19.54	19.54	19.54	19.54	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	19.54	19.54	19.54	19.54	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,680.29	6,680.29	6,680.29	6,680.29	0.00	0%
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)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. 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	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
A. BEGINNING CASH (Enter Month Name)	Beginning Balances (Ref Only)	12,995,039.00	7,817,589.00	14,432,735.00	11,384,665.00	5,807,720.00	2,299,306.00	28,895,832.00	14,965,583.00
	B. RECEIPTS								
LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources	8010-8019	969,953.00	969,953.00	2,335,748.00	1,170,119.00	1,745,916.00	2,009,299.00	1,675,307.00	1,675,307.00
	8020-8079	5,910.00	117.00	892,079.00	0.00	(417.00)	25,829,596.00	125,134.00	349,747.00
	8080-8099	0.00	(653,351.00)	(1,305,701.00)	(1,238,657.00)	(871,134.00)	(630,273.00)	(830,273.00)	(830,273.00)
	8100-8299	28,439.00	1,047.00	105,180.00	137,618.00	19,525.00	208,203.00	30,077.00	16,559.00
	8300-8599	0.00	0.00	201,416.00	828,379.00	250,287.00	5,624.00	967,558.00	0.00
	8600-8799	290,544.00	209,825.00	394,315.00	422,571.00	329,339.00	299,455.00	355,877.00	463,044.00
	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	1,294,846.00	518,591.00	2,622,037.00	1,320,030.00	1,473,516.00	27,521,904.00	2,323,680.00	1,674,384.00
C. DISBURSEMENTS	1000-1999	2,442,620.00	2,588,372.00	2,633,453.00	2,651,679.00	2,714,588.00	102,863.00	5,271,364.00	2,656,407.00
	2000-2999	660,467.00	738,025.00	760,134.00	769,537.00	794,055.00	100,426.00	1,439,237.00	760,912.00
	3000-3999	1,207,009.00	1,229,121.00	1,253,459.00	1,226,903.00	1,259,516.00	51,329.00	2,466,554.00	1,251,194.00
	4000-4999	51,086.00	573,557.00	637,540.00	459,814.00	198,638.00	207,848.00	165,655.00	147,820.00
	5000-5999	394,443.00	1,057,716.00	886,995.00	783,344.00	197,913.00	546,431.00	791,783.00	392,491.00
	6000-6599	68,324.00	3,707.00	47,989.00	11,600.00	4,703.00	42,624.00	101,331.00	41,608.00
	7000-7499	205,075.00	0.00	0.00	(39,053.00)	0.00	4,157.00	18,005.00	1,046.00
	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	5,059,024.00	6,190,498.00	6,216,570.00	5,873,824.00	5,169,413.00	1,055,678.00	10,253,929.00	5,251,278.00
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	Cash Not in Treasury	5,000.00							
	Accounts Receivable	297,074.00	450,997.00	1,470,396.00	(191,295.00)	386,662.00	130,300.00		
	Due From Other Funds	2,869.00		59,455.00	2,869.00				
	Stores								
	Prepaid Expenditures	234,750.00							
	Other Current Assets								
	Deferred Outflows of Resources								
	SUBTOTAL	620,273.00	450,997.00	1,529,851.00	(188,426.00)	386,662.00	130,300.00	0.00	0.00
	Liabilities and Deferred Inflows								
E. NET INCREASE/DECREASE (B - C + D)	Accounts Payable	4,628,555.00	198,881.00	983,388.00	41,913.00	(821.00)	0.00		795,763.00
	Due To Other Funds	173,780.00			173,780.00			6,000,000.00	
	Current Loans		(12,034,938.00)						
	Unearned Revenues	819,031.00			819,032.00				
	Deferred Inflows of Resources								
	SUBTOTAL	2,032,546.00	(11,836,057.00)	983,388.00	1,034,725.00	(821.00)	0.00	6,000,000.00	795,763.00
	Nonoperating								
	Suspense Clearing								
	TOTAL BALANCE SHEET ITEMS	(1,413,273.00)	12,287,054.00	546,463.00	(1,223,151.00)	387,483.00	130,300.00	(6,000,000.00)	(795,763.00)
	F. NET INCREASE/DECREASE (B - C + D)	(5,177,451.00)	6,615,147.00	(3,048,070.00)	(5,776,945.00)	(3,308,414.00)	29,595,525.00	(13,930,249.00)	(4,372,657.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		7,817,589.00	14,432,735.00	11,384,665.00	5,607,720.00	2,299,306.00	28,895,832.00	14,965,583.00	10,592,826.00

First Interim
2017-18 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Western Placer Unified
Placer County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	10,592,926.00	5,493,049.00	14,502,150.00	11,382,391.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	2,009,299.00	1,675,307.00	1,675,307.00	2,038,974.00			19,950,488.00	19,950,488.00
Property Taxes	86.00	17,620,705.00	0.00	2,139,945.00			46,962,902.00	46,962,901.00
Miscellaneous Funds	(1,370,229.00)	(713,644.00)	(656,998.00)	(1,039,651.00)			(10,341,182.00)	(10,341,182.00)
Federal Revenue	200,576.00	12,891.00	1,040,521.00	467,676.00			2,268,312.00	2,268,313.00
Other State Revenue	366,484.00	496,365.00	1,874.00	3,216,954.00			6,334,641.00	6,334,642.00
Other Local Revenue	353,682.00	335,943.00	297,213.00	599,120.00			4,341,928.00	4,341,927.00
Interfund Transfers In	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS	1,559,888.00	19,427,567.00	2,357,917.00	7,422,718.00	0.00	0.00	89,517,089.00	89,517,089.00
C. DISBURSEMENTS								
Certificated Salaries	2,705,537.00	2,681,542.00	2,654,562.00	2,893,437.00			31,996,424.00	31,996,423.00
Classified Salaries	779,397.00	788,869.00	753,076.00	833,267.00			9,197,312.00	9,197,311.00
Employee Benefits	1,259,195.00	1,267,183.00	1,251,433.00	3,541,208.00			17,259,104.00	17,259,103.00
Books and Supplies	200,989.00	203,885.00	282,649.00	3,820,081.00			6,954,162.00	6,954,162.00
Services	658,758.00	440,092.00	502,331.00	1,088,088.00			7,732,389.00	7,732,389.00
Capital Outlay	47,915.00	41,247.00	2,943.00	167,022.00			581,013.00	581,012.00
Other Outgo	8,074.00	848.00	2,002.00	1,957,780.00			2,157,944.00	2,157,944.00
Interfund Transfers Out	0.00	0.00	0.00	173,360.00			173,360.00	173,360.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	5,659,775.00	5,418,466.00	5,448,996.00	14,454,253.00	0.00	0.00	76,051,704.00	76,051,704.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable							(297,074.00)	
Due From Other Funds			(28,680.00)	(2,900,977.00)			2,869.00	
Stores							59,455.00	
Prepaid Expenditures				92,472.00			327,222.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	(28,680.00)	(2,808,505.00)	0.00	0.00	92,472.00	
Liabilities and Deferred Inflows								
Accounts Payable				(4,953,010.00)			(900,340.00)	
Due To Other Funds							173,760.00	
Current Loans		6,000,000.00		34,938.00			0.00	
Unearned Revenues							819,032.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	6,000,000.00	0.00	(4,918,072.00)	0.00	0.00	92,472.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS							0.00	
E. NET INCREASE/DECREASE (B - C + D)	(4,099,877.00)	8,009,101.00	(3,119,799.00)	(4,921,958.00)	0.00	0.00	(6,534,616.00)	(6,534,615.00)
F. ENDING CASH (A + E)	6,493,049.00	14,502,150.00	11,382,391.00	6,460,423.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							6,460,423.00	

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
B. RECEIPTS	A. BEGINNING CASH	6,460,423.00	1,832,122.00	11,927,531.00	9,239,481.00	4,316,384.00	1,038,489.00	28,728,863.00	13,186,940.00
	B. RECEIPTS								
LCFF/Revenue Limit Sources	8010-8019 Principal Apportionment	994,795.00	994,795.00	2,127,963.00	1,790,630.00	1,790,630.00	2,127,963.00	1,790,630.00	1,790,630.00
	8020-8079 Property Taxes	5,982.00	118.00	899,963.00		(421.00)	26,804,483.00	128,888.00	360,239.00
	8080-8099 Miscellaneous Funds	0.00	(614,112.00)	(1,222,223.00)	(1,158,578.00)	(814,819.00)	(850,496.00)	(850,496.00)	(850,496.00)
	8100-8299 Federal Revenue	26,732.00	984.00	98,865.00	129,355.00	18,353.00	195,702.00	28,272.00	15,565.00
	8300-8599 Other State Revenue	0.00	0.00	147,270.00	805,687.00	183,003.00	4,112.00	707,451.00	0.00
	8600-8799 Other Local Revenue	253,888.00	175,495.00	344,581.00	369,273.00	287,800.00	261,685.00	310,991.00	404,641.00
	8910-8929 Interfund Transfers In	312,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979 All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	1,593,387.00	560,280.00	2,396,439.00	1,736,367.00	1,464,549.00	28,343,449.00	2,115,736.00	1,720,579.00
C. DISBURSEMENTS	1000-1099 Certificated Salaries	2,490,443.00	2,639,049.00	2,695,012.00	2,703,595.00	2,767,736.00	104,877.00	5,374,570.00	2,708,415.00
	2000-2999 Classified Salaries	686,138.00	744,175.00	786,469.00	775,950.00	800,672.00	101,263.00	1,451,231.00	767,253.00
	3000-3999 Employee Benefits	1,274,810.00	1,298,164.00	1,323,869.00	1,295,822.00	1,330,267.00	54,212.00	2,605,107.00	1,321,477.00
	4000-4999 Books and Supplies	21,139.00	198,481.00	218,893.00	159,120.00	68,739.00	71,927.00	57,325.00	51,084.00
	5000-5999 Services	318,239.00	853,375.00	717,248.00	640,077.00	159,677.00	440,864.00	638,818.00	316,666.00
	6000-6599 Capital Outlay	8,661.00	470.00	6,083.00	1,470.00	596.00	5,403.00	12,845.00	5,274.00
	7000-7499 Other Outgo	202,323.00	0.00	0.00	(38,529.00)	0.00	4,101.00	17,763.00	1,032.00
	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	5,091,753.00	5,733,714.00	5,717,574.00	5,537,505.00	5,127,687.00	782,647.00	10,157,659.00	5,171,201.00
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	9111-9190 Cash Not in Treasury								
	9200-9299 Accounts Receivable	616,807.00	448,477.00	1,521,302.00	(187,373.00)	384,501.00	129,572.00		
	9310 Due From Other Funds								
	9320 Stores								
	9330 Prepaid Expenditures								
	9340 Other Current Assets								
	9490 Deferred Outflows of Resources								
	SUBTOTAL	616,807.00	448,477.00	1,521,302.00	(187,373.00)	384,501.00	129,572.00	0.00	0.00
	Liabilities and Deferred Inflows								
E. NET INCREASE/DECREASE (B - C + D)	9500-9599 Accounts Payable	1,836,742.00	179,634.00	898,217.00	934,586.00	(742.00)			718,750.00
	9610 Due To Other Funds								
	9640 Current Loans		(15,000,000.00)					7,500,000.00	
	9650 Unearned Revenues								
	9690 Deferred Inflows of Resources								
	SUBTOTAL	1,836,742.00	(14,820,366.00)	898,217.00	934,586.00	(742.00)	0.00	7,500,000.00	718,750.00
	Nonoperating								
	Suspense Cleaning								
	TOTAL BALANCE SHEET ITEMS	(1,219,935.00)	15,268,843.00	633,085.00	(1,121,950.00)	385,243.00	129,572.00	(7,500,000.00)	(718,750.00)
	F. NET INCREASE/DECREASE (B - C + D)	(4,628,301.00)	10,095,409.00	(2,686,050.00)	(4,923,097.00)	(3,277,895.00)	27,890,374.00	(15,541,923.00)	(4,169,372.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	F. ENDING CASH (A + E)	1,832,122.00	11,927,531.00	9,239,481.00	4,316,384.00	1,038,489.00	28,728,863.00	13,186,940.00	9,017,568.00
	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

First Interim
2017-18 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Western Placer Unified
Placer County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	9,017,568.00	5,018,264.00	12,101,620.00	9,136,814.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	2,127,963.00	1,790,630.00	1,790,630.00	2,127,963.00			21,245,222.00	21,245,222.00
Property Taxes	88.00	18,149,325.00	0.00	2,223,120.00			48,371,785.00	48,371,785.00
Miscellaneous Funds	(1,403,605.00)	(731,027.00)	(673,001.00)	(1,421,221.00)			(10,593,071.00)	(10,593,071.00)
Federal Revenue	188,533.00	12,117.00	978,048.00	439,597.00			2,132,122.00	2,132,122.00
Other State Revenue	267,963.00	362,928.00	1,371.00	2,351,925.00			4,631,710.00	4,631,710.00
Other Local Revenue	309,075.00	293,571.00	259,726.00	523,554.00			3,794,289.00	3,794,289.00
Interfund Transfers In	0.00	0.00	0.00	0.00			312,000.00	312,000.00
All Other Financing Sources	1,490,017.00	19,877,544.00	2,356,774.00	6,238,938.00	0.00	0.00	59,894,059.00	59,894,059.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	2,758,508.00	2,734,043.00	2,706,535.00	2,950,086.00			32,622,869.00	32,622,869.00
Classified Salaries	785,802.00	795,443.00	759,351.00	840,211.00			9,273,957.00	9,273,957.00
Employee Benefits	1,329,927.00	1,332,083.00	1,321,729.00	3,740,128.00			18,228,595.00	18,228,595.00
Books and Supplies	69,553.00	70,488.00	97,812.00	1,321,963.00			2,406,512.00	2,406,512.00
Services	531,491.00	355,067.00	405,285.00	861,742.00			6,236,549.00	6,236,549.00
Capital Outlay	6,074.00	5,229.00	373.00	21,172.00			73,650.00	73,650.00
Other Outgo	7,966.00	837.00	1,975.00	1,931,517.00			2,128,985.00	2,128,985.00
All Other Financing Uses	0.00	0.00	0.00	23,360.00			23,360.00	23,360.00
Interfund Transfers Out	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	5,489,321.00	5,294,168.00	5,293,060.00	11,690,169.00	0.00	0.00	70,996,479.00	70,996,479.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable			(28,520.00)	(2,808,505.00)			76,261.00	76,261.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	(28,520.00)	(2,808,505.00)	0.00	0.00	76,261.00	76,261.00
Liabilities and Deferred Inflows								
Accounts Payable				(4,458,267.00)			98,920.00	98,920.00
Due To Other Funds							0.00	0.00
Current Loans		7,500,000.00					0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL	0.00	7,500,000.00	0.00	(4,458,267.00)	0.00	0.00	98,920.00	98,920.00
Nonoperating							0.00	0.00
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS	0.00	(7,500,000.00)		(28,520.00)			(22,659.00)	(22,659.00)
E. NET INCREASE/DECREASE (B - C + D)	(3,999,304.00)	7,083,356.00	(2,964,806.00)	(3,801,469.00)	0.00	0.00	(1,125,078.00)	(1,125,078.00)
F. ENDING CASH (A + E)	5,018,264.00	12,101,620.00	9,136,814.00	5,335,345.00			5,335,345.00	5,335,345.00
G. ENDING CASH, PLUS CASH								
ACCUALS AND ADJUSTMENTS								

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	55,588,146.00	4.41%	58,039,880.00	3.61%	60,134,603.00
2. Federal Revenues	8100-8299	2,394.00	0.00%	2,394.00	0.00%	2,394.00
3. Other State Revenues	8300-8599	2,189,099.00	-44.19%	1,221,692.00	0.00%	1,221,692.00
4. Other Local Revenues	8600-8799	1,317,564.00	-1.40%	1,299,169.00	0.00%	1,299,169.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	312,000.00	-35.90%	200,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,317,961.00)	1.81%	(10,504,847.00)	2.35%	(10,752,044.00)
6. Total (Sum lines A1 thru A5c)		48,779,242.00	3.26%	50,370,288.00	3.45%	52,105,814.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,823,970.00		27,557,661.00
b. Step & Column Adjustment				534,704.00		558,353.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				198,987.00		124,574.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,823,970.00	2.74%	27,557,661.00	2.48%	28,240,588.00
2. Classified Salaries						
a. Base Salaries				5,900,993.00		5,966,880.00
b. Step & Column Adjustment				65,887.00		67,636.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,900,993.00	1.12%	5,966,880.00	1.13%	6,034,516.00
3. Employee Benefits	3000-3999	11,634,242.00	7.29%	12,481,815.00	6.95%	13,349,130.00
4. Books and Supplies	4000-4999	5,499,427.00	-68.00%	1,759,634.00	0.00%	1,759,634.00
5. Services and Other Operating Expenditures	5000-5999	4,918,717.00	-15.02%	4,180,129.00	0.00%	4,180,129.00
6. Capital Outlay	6000-6999	68,500.00	0.00%	68,500.00	0.00%	68,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	282,179.00	14.18%	322,179.00	0.00%	322,179.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(911,726.00)	-2.66%	(887,451.00)	0.00%	(887,451.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	173,360.00	-86.53%	23,360.00	0.00%	23,360.00
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		(1,200,000.00)
11. Total (Sum lines B1 thru B10)		54,389,662.00	-5.36%	51,472,707.00	0.81%	51,890,585.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,610,420.00)		(1,102,419.00)		215,229.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		9,166,157.00		3,555,737.00		2,453,318.00
2. Ending Fund Balance (Sum lines C and D1)		3,555,737.00		2,453,318.00		2,668,547.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,281,551.00		2,139,820.00		2,173,099.00
2. Unassigned/Unappropriated	9790	1,269,186.00		308,498.00		490,448.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,555,737.00		2,453,318.00		2,668,547.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,281,551.00		2,139,820.00		2,173,099.00
c. Unassigned/Unappropriated	9790	1,269,186.00		308,498.00		490,448.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00		716,370.00		716,370.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,550,737.00		3,164,688.00		3,379,917.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated Salaries: 18/19 eliminate temporary elementary teacher, increase 2.0 FTE teachers for growth, take over 1.5 FTE teachers who were previously paid from restricted grants; 19/20 increase 2.0 FTE teachers for growth. 2019/20 Reduce expenditures \$600k as needed to maintain fiscal solvency. Specific reductions, if needed, will be included in the 2019/20 adopted budget.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	984,061.00	0.00%	984,061.00	0.00%	984,061.00
2. Federal Revenues	8100-8299	2,265,919.00	-6.01%	2,129,728.00	0.00%	2,129,728.00
3. Other State Revenues	8300-8599	4,145,543.00	-17.74%	3,410,016.00	0.00%	3,410,016.00
4. Other Local Revenues	8600-8799	3,024,363.00	-17.50%	2,495,120.00	0.00%	2,495,120.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,317,961.00	1.81%	10,504,847.00	2.35%	10,752,044.00
6. Total (Sum lines A1 thru A5c)		20,737,847.00	-5.85%	19,523,772.00	1.27%	19,770,969.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,172,453.00		5,065,208.00
b. Step & Column Adjustment				101,967.00		101,305.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(209,212.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,172,453.00	-2.07%	5,065,208.00	2.00%	5,166,513.00
2. Classified Salaries						
a. Base Salaries				3,296,318.00		3,307,077.00
b. Step & Column Adjustment				35,144.00		36,378.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(24,385.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,296,318.00	0.33%	3,307,077.00	1.10%	3,343,455.00
3. Employee Benefits	3000-3999	5,624,861.00	2.17%	5,746,780.00	3.63%	5,956,294.00
4. Books and Supplies	4000-4999	1,454,735.00	-55.53%	646,879.00	-15.46%	546,879.00
5. Services and Other Operating Expenditures	5000-5999	2,813,672.00	-26.84%	2,058,421.00	0.00%	2,058,421.00
6. Capital Outlay	6000-6999	512,512.00	-99.00%	5,150.00	0.00%	5,150.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,878,994.00	-3.67%	1,810,035.00	0.00%	1,810,035.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	908,497.00	-2.67%	884,222.00	0.00%	884,222.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,662,042.00	-9.87%	19,523,772.00	1.27%	19,770,969.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(924,195.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,175,191.00		250,996.00		250,996.00
2. Ending Fund Balance (Sum lines C and D1)		250,996.00		250,996.00		250,996.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	250,996.00		250,996.00		250,996.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		250,996.00		250,996.00		250,996.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated 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.						
Certificated salaries 2018/19: Eliminate 2.5 FTE funded through restricted grants (1.5 FTE will be taken on by unrestricted budgets); Classified salaries 2018/19: Eliminate .50 FTE grant-funded Facilities Clerk.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	56,572,207.00	4.33%	59,023,941.00	3.55%	61,118,664.00
2. Federal Revenues	8100-8299	2,268,313.00	-6.00%	2,132,122.00	0.00%	2,132,122.00
3. Other State Revenues	8300-8599	6,334,642.00	-26.88%	4,631,708.00	0.00%	4,631,708.00
4. Other Local Revenues	8600-8799	4,341,927.00	-12.61%	3,794,289.00	0.00%	3,794,289.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	312,000.00	-35.90%	200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		69,517,089.00	0.54%	69,894,060.00	2.84%	71,876,783.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,996,423.00		32,622,869.00
b. Step & Column Adjustment				636,671.00		659,658.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,225.00)		124,574.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,996,423.00	1.96%	32,622,869.00	2.40%	33,407,101.00
2. Classified Salaries						
a. Base Salaries				9,197,311.00		9,273,957.00
b. Step & Column Adjustment				101,031.00		104,014.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(24,385.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,197,311.00	0.83%	9,273,957.00	1.12%	9,377,971.00
3. Employee Benefits	3000-3999	17,259,103.00	5.62%	18,228,595.00	5.91%	19,305,424.00
4. Books and Supplies	4000-4999	6,954,162.00	-65.39%	2,406,513.00	-4.16%	2,306,513.00
5. Services and Other Operating Expenditures	5000-5999	7,732,389.00	-19.32%	6,238,550.00	0.00%	6,238,550.00
6. Capital Outlay	6000-6999	581,012.00	-87.32%	73,650.00	0.00%	73,650.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,161,173.00	-1.34%	2,132,214.00	0.00%	2,132,214.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,229.00)	0.00%	(3,229.00)	0.00%	(3,229.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	173,360.00	-86.53%	23,360.00	0.00%	23,360.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(1,200,000.00)
11. Total (Sum lines B1 thru B10)		76,051,704.00	-6.65%	70,996,479.00	0.94%	71,661,554.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,534,615.00)		(1,102,419.00)		215,229.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,341,348.00		3,806,733.00		2,704,314.00
2. Ending Fund Balance (Sum lines C and D1)		3,806,733.00		2,704,314.00		2,919,543.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	250,996.00		250,996.00		250,996.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,281,551.00		2,139,820.00		2,173,099.00
2. Unassigned/Unappropriated	9790	1,269,186.00		308,498.00		490,448.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,806,733.00		2,704,314.00		2,919,543.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	2,281,551.00		2,139,820.00		2,173,099.00
c. Unassigned/Unappropriated	9790	1,269,186.00		308,498.00		490,448.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		716,370.00		716,370.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,550,737.00		3,164,688.00		3,379,917.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.67%		4.46%		4.72%
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, Lines A4 and C4; enter projections)		6,660.75		6,727.37		6,794.64
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		76,051,704.00		70,996,479.00		71,661,554.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		76,051,704.00		70,996,479.00		71,661,554.00
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)		2,281,551.12		2,129,894.37		2,149,846.62
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)		2,281,551.12		2,129,894.37		2,149,846.62
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 (2017-18)				
District Regular	6,660.75	6,660.75		
Charter School		0.00		
Total ADA	6,660.75	6,660.75	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	6,727.00	6,727.00		
Charter School				
Total ADA	6,727.00	6,727.00	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	6,795.00	6,795.00		
Charter School				
Total ADA	6,795.00	6,795.00	0.0%	Met

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)

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	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim C8EDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	6,953	6,953		
Charter School				
Total Enrollment	6,953	6,953	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	7,022	7,022		
Charter School				
Total Enrollment	7,022	7,022	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	7,093	7,093		
Charter School				
Total Enrollment	7,093	7,093	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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 (2014-15)			
District Regular	6,378	6,658	
Charter School			
Total ADA/Enrollment	6,378	6,658	95.8%
Second Prior Year (2015-16)			
District Regular	6,489	6,745	
Charter School			
Total ADA/Enrollment	6,489	6,745	96.2%
First Prior Year (2016-17)			
District Regular	6,582	6,878	
Charter School	0		
Total ADA/Enrollment	6,582	6,878	95.7%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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 (2017-18)				
District Regular	6,661	6,953		
Charter School	0			
Total ADA/Enrollment	6,661	6,953	95.8%	Met
1st Subsequent Year (2018-19)				
District Regular	6,747	7,022		
Charter School				
Total ADA/Enrollment	6,747	7,022	96.1%	Met
2nd Subsequent Year (2019-20)				
District Regular	6,814	7,093		
Charter School				
Total ADA/Enrollment	6,814	7,093	96.1%	Met

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

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

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

Explanation:
(required if NDT met)

4. CRITERION: LCFF Revenue

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2017-18)	66,806,241.00	66,913,389.00	0.2%	Met
1st Subsequent Year (2018-19)	69,677,299.00	69,365,123.00	-0.4%	Met
2nd Subsequent Year (2019-20)	72,120,358.00	71,459,848.00	-0.9%	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 (2014-15)	34,977,755.32	40,653,072.84	86.0%
Second Prior Year (2015-16)	39,131,292.01	47,133,609.50	83.0%
First Prior Year (2016-17)	42,886,493.22	49,423,447.71	87.0%
	Historical Average Ratio:		85.3%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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):	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

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

DATA ENTRY: If Form MYP 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 MYP, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Current Year (2017-18)	44,359,205.00	54,216,302.00	81.8%	Not Met
1st Subsequent Year (2018-19)	46,006,356.00	51,449,347.00	89.4%	Not Met
2nd Subsequent Year (2019-20)	47,624,234.00	51,867,225.00	91.8%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

In the current year, the District has approximately \$3.2 million in one-time and carryover mandated cost funds budgeted in objects 4xxx and 5xxx. Without these funds, approximately 87% of expenditures would be in salaries and benefits. In the two future years, increases in salary and benefit costs will require the district to reduce expenditures elsewhere.

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 (2017-18)	2,124,080.00	2,268,313.00	6.8%	Yes
1st Subsequent Year (2018-19)	2,124,080.00	2,132,122.00	0.4%	No
2nd Subsequent Year (2019-20)	2,124,080.00	2,132,122.00	0.4%	No

Explanation:
(required if Yes)

Carryover of prior-year unspent federal revenues

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	5,229,584.00	6,334,542.00	21.1%	Yes
1st Subsequent Year (2018-19)	4,868,834.00	4,631,708.00	-4.9%	No
2nd Subsequent Year (2019-20)	4,868,834.00	4,631,708.00	-4.9%	No

Explanation:
(required if Yes)

One-time mandate money \$970k; carryover of prior-year unspent state categorical revenues \$375k; prior-year lottery revenue adjustments \$30k; increases to current-year awards \$50k; adjust PCOE CTEIG budget from state to local revenue

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	3,639,967.00	4,341,927.00	19.3%	Yes
1st Subsequent Year (2018-19)	3,322,345.00	3,794,289.00	14.2%	Yes
2nd Subsequent Year (2019-20)	3,322,345.00	3,794,289.00	14.2%	Yes

Explanation:
(required if Yes)

PCOE CTEIG funds \$400k; CRANE revenues \$80k; TRAN revenues \$38k; Wellness grant \$25k

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	3,035,031.00	6,954,162.00	129.1%	Yes
1st Subsequent Year (2018-19)	2,767,408.00	2,406,513.00	-13.0%	Yes
2nd Subsequent Year (2019-20)	2,767,408.00	2,306,513.00	-16.7%	Yes

Explanation:
(required if Yes)

Prior-year carryover, including Mandated Costs (\$2.4 million), Prop 20 Lottery (\$330k), ERMH (\$100k), CTEIG (\$30k); and IMF (\$90k). Also, budget of current-year one-time Mandate Funds of just under \$1 million.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	6,111,256.00	7,732,389.00	26.5%	Yes
1st Subsequent Year (2018-19)	6,089,043.00	6,238,550.00	2.5%	No
2nd Subsequent Year (2019-20)	6,200,535.00	6,238,550.00	0.6%	No

Explanation:
(required if Yes)

Prior-year carryover, including CTEIG (\$120k), Deferred Maintenance (\$280k), Supplemental (\$400k), Educator Effectiveness (\$100k), RRM (\$100k), various local programs (\$180k), various state programs (\$120k) and various federal programs (\$120k). Also, utilities budgets increased approximately \$150k.

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 (2017-18)	10,993,731.00	12,944,862.00	17.7%	Not Met
1st Subsequent Year (2018-19)	10,315,259.00	10,558,119.00	2.4%	Met
2nd Subsequent Year (2019-20)	10,315,259.00	10,558,119.00	2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	9,146,287.00	14,686,551.00	60.6%	Not Met
1st Subsequent Year (2018-19)	8,856,451.00	8,645,063.00	-2.4%	Met
2nd Subsequent Year (2019-20)	8,967,943.00	8,545,063.00	-4.7%	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)	Carryover of prior-year unspent federal revenues
Explanation: Other State Revenue (linked from 6A if NOT met)	One-time mandate money \$970k; carryover of prior-year unspent state categorical revenues \$375k; prior-year lottery revenue adjustments \$30k; increases to current-year awards \$50k; adjust PCOE CTEIG budget from state to local revenue
Explanation: Other Local Revenue (linked from 6A if NOT met)	PCOE CTEIG funds \$400k; CRANE revenues \$80k; TRAN revenues \$38k; Wellness grant \$25k

- 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)	Prior-year carryover, including Mandated Costs (\$2.4 million), Prop 20 Lottery (\$330k), ERMH (\$100k), CTEIG (\$30k); and IMF (\$90k). Also, budget of current-year one-time Mandate Funds of just under \$1 million.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Prior-year carryover, including CTEIG (\$120k), Deferred Maintenance (\$280k), Supplemental (\$400k), Educator Effectiveness (\$100k), RRM (\$100k), various local programs (\$180k), various state programs (\$120k) and various federal programs (\$120k). Also, utilities budgets increased approximately \$150k.

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 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. 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	0.00	1,877,987.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.7%	4.5%	4.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.6%	1.5%	1.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(5,610,420.00)	54,389,662.00	10.3%	Not Met
1st Subsequent Year (2018-19)	(1,102,419.00)	51,472,707.00	2.1%	Not Met
2nd Subsequent Year (2019-20)	215,229.00	51,890,585.00	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 NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Approx. \$3.8 million of the projected 17-18 decrease in fund balance is due to carryover of unspent prior-year funds. The district plans to reduce expenditures in subsequent years as necessary to balance the budget.

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	3,806,733.00	Met
1st Subsequent Year (2018-19)	2,704,314.00	Met
2nd Subsequent Year (2019-20)	2,919,543.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2017-18)	6,460,423.00	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)

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. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4; Subsequent Years, Form MYPI, Line F2, if available.)	6,661	6,727	6,795
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

No

- Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 01f, objects 1000-7999) (Form MYPI, Line B11)	76,051,704.00	70,996,479.00	71,661,554.00
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)	76,051,704.00	70,996,479.00	71,661,554.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,281,551.12	2,129,894.37	2,149,846.62
6. Reserve Standard - by Amount (\$65,000 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)	2,281,551.12	2,129,894.37	2,149,846.62

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,281,551.00	2,139,820.00	2,173,099.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,269,186.00	308,498.00	490,448.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	716,370.00	716,370.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,550,737.00	3,164,688.00	3,379,917.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.67%	4.46%	4.72%
District's Reserve Standard (Section 10B, Line 7):	2,281,551.12	2,129,894.37	2,149,846.62
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

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 date 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 (2017-18)	(10,252,463.00)	(10,317,961.00)	0.6%	65,498.00	Met
1st Subsequent Year (2018-19)	(10,597,353.00)	(10,520,799.00)	-0.7%	(76,554.00)	Met
2nd Subsequent Year (2019-20)	(11,057,822.00)	(10,785,094.00)	-2.5%	(272,728.00)	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	312,000.00	New	312,000.00	Not Met
2nd Subsequent Year (2019-20)	0.00	200,000.00	New	200,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	173,360.00	173,360.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	173,360.00	23,360.00	-86.5%	(150,000.00)	Not Met
2nd Subsequent Year (2019-20)	223,360.00	23,360.00	-89.5%	(200,000.00)	Not 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. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In order to address projected deficits in 18/19 and 19/20, transfers will be made from Fund 17 into Fund 01 in those two years.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In order to address projected deficits in 18/19 and 19/20, previously-budgeted transfers to Fund 17 have been removed from the MYP.

- 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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments* and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

* Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: If Budget Adoption data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	See Below			
General Obligation Bonds	51/861x		51/743x	22,389,254
Supp Early Retirement Program	01/0000/8xxx		01/0000/743x	1,025,897
State School Building Loans				
Compensated Absences	01,11,13,21,25/8xxx		01,11,13,21,25/1xxx & 2xxx	188,291

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

2015 Refunding Mello-Roos Bonds	49/8622	49/743x	11,408,840
Series 2009 COP	49/8622	49/743x	50,825,000
Series 2011 COP	49/8622	49/743x	7,800,000
Series 2016 Refunding COP	49/8622	49/743x	69,520,000
Series 2017 Refunding COP	49/8622	49/743x	0
Series 2008 COP	49/8622	49/743x	0
Series 2008B COP	49/8622	49/743x	0
TOTAL:			163,157,282

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

Other Long-term Commitments (continued):

2015 Refunding Mello-Roos Bonds	886,032	883,512	885,336	886,365
Series 2009 COP	3,024,038	1,729,769	0	0
Series 2011 COP	557,831	560,281	559,813	373,738
Series 2016 Refunding COP	767,631	3,729,618	3,287,018	3,451,769
Series 2017 Refunding COP	0	661,354	3,019,988	2,500,138
Series 2008 COP	878,137	0	0	0
Series 2008B COP	1,126,347	0	0	0
Total Annual Payments:	7,240,016	7,564,534	7,752,155	7,212,010
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The 2018-19 payment for the Series 2017 COP will be greater than the combined 2017-18 payments of the Series 2009 COP (which was refunded through the Series 2017 COP) and the Series 2017 COP. This is because the district only made one of two payments on the Series 2009 COP in 2017-18, and will make no principal payment on the Series 2017 COP until 2018-19.

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 01CSI, 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)

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Budget Adoption (Form 01CSI, Item S7A)	First Interim
5,625,828.00	5,625,828.00
2,333,126.00	2,333,126.00

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

Actuarial	Actuarial
Nov 06, 2015	Nov 06, 2015

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CSI, Item S7A)	First Interim
671,880.00	671,880.00
671,880.00	671,880.00
671,880.00	671,880.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

122,836.00	122,836.00
128,978.00	128,978.00
135,427.00	135,427.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

210,898.00	210,898.00
284,331.00	284,331.00
335,681.00	335,681.00

- d. Number of retirees receiving OPEB benefits
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

17	16
17	16
17	16

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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 (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

4. Comments:

--

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?

No

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) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	337.3	337.5	339.5	341.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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?

No

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:

Jun 20, 2017

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

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?

Yes

If Yes, date of budget revision board adoption:

Dec 19, 2017

4. Period covered by the agreement:

Begin Date:

Jul 01, 2015

End Date:

Jun 30, 2018

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

437,000

437,000

437,000

% change in salary schedule from prior year
or

1.5%

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

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
4,465,000	4,525,000	4,585,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
1.9%	1.3%	1.3%

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?

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

No		
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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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
605,000	615,000	630,000
2.0%	2.0%	2.0%

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

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.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	201.5	205.1	206.1	206.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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?

No

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:

Jun 20, 2017

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CSO certification:

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

Yes

If Yes, date of budget revision board adoption:

Dec 19, 2017

4. Period covered by the agreement:

Begin Date:

Jul 01, 2016

End Date:

Jun 30, 2019

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

117,000

117,000

117,000

% change in salary schedule from prior year

1.5%

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
2,070,000	2,070,000	2,070,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
4.0%	0.0%	0.0%

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?

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
86,000	87,000	88,000
1.1%	1.1%	1.1%

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

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

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

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) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	55.3	56.7	56.7	56.7

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:

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

Total cost of salary settlement

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
50,000	80,000	80,000
1.5%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
690,000	690,000	690,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
	0.0%	0.0%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
38,000	33,000	10,000
0.6%	0.5%	0.2%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
93,720	93,720	93,720
2.6%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in item 1. If Yes, enter data in item 2 and provide the reports referenced in item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

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

Yes

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.5(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Approve Resolution #17/18.10
Authorized Signatories for WPUSD

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick 
Assistant Superintendent - Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

Yes

BACKGROUND:

The Resolution 17/18.10, with board approval, authorizes the listed employees to act as agents for the District in matters relating to the conduct of business. Their signatures will be required on various documents, contracts, purchase orders, Federal and State Grants, accounts payable, payroll, and revolving fund warrants only those named in this resolution will be authorized signatories for the Western Placer Unified School District and that listed employees are approved as authorized signatories for the Western Placer Unified School District.

RECOMMENDATION:


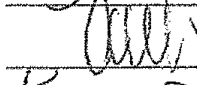


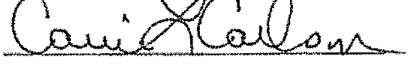
Staff recommends the Board of Trustees adopted Resolution 17/18.10 to approve listed employees as authorized agents of the district and authorized signatories for the Western Placer Unified School District.

WESTERN PLACER UNIFIED WESTERN PLACER UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 17/18.10

Resolution Authorizing Signatories

Whereas, the persons who are listed below are employed by Western Placer Unified School District, and

NAME	TITLE	SIGNATURE
Scott Leaman	Superintendent	
Audrey Kilpatrick	Assistant Superintendent, Business Services	
Kerry Callahan	Assistant Superintendent, Educational Services	
Gabriel Simon	Assistant Superintendent, Personnel	
Carrie Carlson	Director - Business	

Whereas, the above listed employees will be acting as agents for the District in matters relating to the conduct of business, and

Whereas, signatures will be required on various documents, contracts, purchase orders, Federal and State Grants, accounts payable, payroll, and revolving fund warrants,

Whereas, from this date forward, only those named in this resolution will be authorized signatories for the Western Placer Unified School District,

Be it therefore resolved that above listed employees are approved as authorized signatories for the Western Placer Unified School District,

PASSED AND ADOPTED by the Board of Trustees of the Western Placer Unified School District this 19th day of December, 2017, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

WESTERN PLACER UNIFIED SCHOOL DISTRICT

By _____

Paul Carras, President, Board of Trustees

ATTEST:

Scott Leaman, Board of Trustees Secretary

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Adoption of Revised/New
Policies/Regulations/Exhibits

AGENDA ITEM AREA:

Action

REQUESTED BY:

Scott Leaman
Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 19, 2017

ROLL CALL REQUIRED:

No

BACKGROUND:

These new and/or revised policies/regulations/exhibits are now being presented for approval by the Board of Trustees.

- BP/AR 1113 District and School Web Sites
- BP 3280 Sale or Lease of District-Owned Real Property
- AR 3515.6 Criminal Background Checks for Contractors
- BP 4140/4240/4340 Bargaining Units
- BP/AR 5113.1 Chronical Absence and Truancy
- AR 5113.11 Attendance Supervision
- BP/AR 5113.12 District School Attendance Review Board

RECOMMENDATION:

Administration recommends the Board of Trustees approve the new and revised Policies, Regulations and Exhibits as submitted.

POLICY GUIDESHEET

October 2017

Page 1 of 2

Note: Descriptions below identify major revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

BP/AR 1113 - District and School Web Sites

(BP/AR revised)

Policy updated to (1) clarify the district's responsibility to make district and school web sites accessible to individuals with disabilities; (2) reflect laws prohibiting web site operators from using web site information to amass a profile about a student, engage in targeted advertising to students, or sell or disclose a student's information, including **NEW LAW (AB 2799, 2016)** which prohibits such activities for web sites used primarily for preschool and prekindergarten purposes; and (3) clarify options related to posting student photographs on district and school web sites together with their names. Regulation updated to (1) add section on "Design Standards," including standards for web site accessibility to individuals with disabilities; (2) reflect **NEW LAW (AB 2257, 2016)** which requires posting a prominent, direct link to the current board meeting agenda or to an integrated agenda management platform, effective January 1, 2019; and (3) clarify requirements related to posting copyrighted material.

BP 3280 - Sale or Lease of District-Owned Real Property

(BP revised)

Policy updated to delete the requirement to first offer surplus property to a charter school with at least 80 students. Material regarding the appointment of the district advisory committee expanded to specify the circumstances under which the district is not required to appoint a committee, including the exception for the sale, lease, or rental of excess property to be used for teacher or other employee housing pursuant to **NEW LAW (AB 1157, 2017)**. Policy expands section on "Use of Proceeds" to reflect additional legal requirements, and deletes the authority (repealed) to use the proceeds from the sale of surplus property for any one-time general fund purpose provided that the district adopted a plan and made certain certifications to the State Allocation Board.

AR 3515.6 - Criminal Background Checks for Contractors

(AR revised)

Regulation updated to reflect **NEW LAW (AB 949, 2017)** which requires criminal background checks for sole proprietors who contract with the district to provide specified services, if they will have contact with children, and provides that it is the responsibility of the district to prepare and submit the fingerprints of the sole proprietor to the Department of Justice. Regulation also reorganized to clarify criminal background check requirements applicable to entities contracting for construction, reconstruction, rehabilitation, or repair of a school facility.

BP 4140/4240/4340 - Bargaining Units

(BP revised)

Policy updated to reflect **NEW LAW (SB 285, 2017)** which prohibits districts from deterring or discouraging employees from becoming or remaining members of an employee organization. Policy also reflects **NEW LAW (AB 119, 2017)** which requires districts to provide employee organizations with specified contact information for new employees in the bargaining unit and to give employee organizations access to new employee orientations (limited in scope to onboarding sessions where newly hired employees are advised of their employment status, rights, benefits, duties, responsibilities, or any other employment-related matters).

POLICY GUIDESHEET
March/May 2017
Page 2 of 2

BP/AR 5113.1 - Chronic Absence and Truancy

(BP/AR revised)

Policy updated to reflect the inclusion of a chronic absence indicator in the California School Dashboard effective in the fall of 2018, add examples of interventions for attendance problems, and delete section on "School Attendance Review Board" since that material is now covered in BP/AR 5113.12 - District School Attendance Review Board. Regulation updated to delete references to 5 CCR 15497.5 (repealed), which formerly contained the LCAP template that is now available on the CDE web site, and to delete section on the appointment and general duties of attendance supervisors, now covered in AR 5113.11 - Attendance Supervision.

AR 5113.11 - Attendance Supervision

(AR added)

New regulation addresses the appointment of a district attendance supervisor and reflects **NEW LAW (AB 2815, 2016)** which expresses the Legislature's intent that the attendance supervisor fulfill specified duties.

BP/AR 5113.12 - District School Attendance Review Board

(BP/AR added)

New policy and regulation are for use by districts that have established their own local school attendance review board (SARB), and reflect the basic purposes, functions, and operations of the SARB.

Board Approved: December 19, 2017

DISTRICT AND SCHOOL WEB SITES

To enhance communication with students, parents/guardians, staff, community members and the public at large, the Board of Trustees encourages the Superintendent or designee to develop and maintain district and school web sites. The use of district and school web sites shall support the district's vision and goals and shall be coordinated with other district communications strategies.

(cf. 0000 - Vision)

(cf. 0440 - District Technology Plan)

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

(cf. 1114 - District-Sponsored Social Media)

(cf. 6020 - Parent Involvement)

Design Standards

The Superintendent or designee shall establish design standards for district and school web sites in order to maintain a consistent identity, professional appearance, and ease of use.

The district's design standards shall address the accessibility of district-sponsored web sites to individuals with disabilities, including compatibility with commonly used assistive technologies.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Guidelines for Content

The Superintendent or designee shall develop content guidelines for district and school web sites and shall assign staff to review and approve content prior to posting.

Board policy pertaining to advertising in district and school publications, as specified in BP 1325 - Advertising and Promotion, shall also apply to advertising on district and school web sites.

(cf. 1325 - Advertising and Promotion)

Privacy Rights

The Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on district and school web sites.

(cf. 1340 - Access to District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5022 - Student and Family Privacy Rights)

(cf. 5125 - Student Records)

DISTRICT AND SCHOOL WEB SITES (continued)

Telephone numbers and home and email addresses of students and/or their parents/guardians shall not be published on district or school web sites.

(cf. 5125.1 - Release of Directory Information)

The district regards photographs as a category of directory information that would not generally be considered harmful or an invasion of privacy if disclosed. Therefore, a student's photograph, together with his/her name, may be published on district or school web sites unless the student's parent/guardian has notified the district in writing to not release the student's photograph without prior written consent, in accordance with BP/AR 5125.1 - Release of Directory Information.

If students' names are not included, photographs of individual students or groups of students, such as at a school event, may be published on school or district web sites.

~~Photographs of individual students may be published, together with their names, except when their parent/guardian has notified the district in writing to not release the student's photograph without prior written consent in accordance with BP/AR 5125.1 - Release of Directory Information.~~

~~Photographs of groups of students, such as at a school event, may be published provided that students' names are not included.~~

Staff members' Employees' home addresses, or personal telephone numbers, and personal email addresses shall not be posted on district or school web sites.

The home address or telephone number of any elected or appointed official including, but not limited to, a Board member or public safety official, shall not be posted on district or school web sites without the prior written permission of that individual. (Government Code 3307.5, 6254.21, 6254.24)

No public safety official shall be required to consent to the posting on the Internet of his/her photograph or identity as a public safety officer for any purpose if that officer reasonably believes that the disclosure may result in a threat, harassment, intimidation, or harm to the officer or his/her family. (Government Code 3307.5)

(cf. 3515.3 - District Police/Security Department)

Legal Reference: (see next page)

DISTRICT AND SCHOOL WEB SITES (continued)*Legal Reference:***EDUCATION CODE***35182.5 Contracts for advertising**35258 Internet access to school accountability report cards**48907 Exercise of free expression; rules and regulations**48950 Speech and other communication**49061 Definitions, directory information**49073 Release of directory information**60048 Commercial brand names, contracts or logos***BUSINESS AND PROFESSIONS CODE***22580-22582 Digital privacy**22584-22585 Student Online Personal Information Protection Act**22586 Preschool and prekindergarten privacy***GOVERNMENT CODE***3307.5 Publishing identity of public safety officers**6254.21 Publishing addresses and phone numbers of board members**6254.24 Definition of public safety official**11135 Nondiscrimination; accessibility to state web sites***PENAL CODE***14029.5 Prohibition against publishing personal information of person in witness protection program***UNITED STATES CODE, TITLE 17***101-122 Subject matter and scope of copyright**504 Penalties for copyright infringement**101-1101 Federal copyright law***UNITED STATES CODE, TITLE 20***705 Definitions; Vocational Rehabilitation Act**1232g Federal Family Educational Rights and Privacy Act (FERPA)***UNITED STATES CODE, TITLE 29***794 Section 503 of the Rehabilitation Act of 1973; accessibility to federal web sites***UNITED STATES CODE, TITLE 42***12101-12213 Americans with Disabilities Act***CODE OF FEDERAL REGULATIONS, TITLE 16***312.1-312.11 Children's Online Privacy***CODE OF FEDERAL REGULATIONS, TITLE 34***99.1-99.67 Family Educational Rights and Privacy**104.1-104.61 Nondiscrimination on the basis of disability***COURT DECISIONS***City of an Jose v. Superior court, (2017) 2 Cal.5th 608**Aaris v. Las Virgenes Unified School District, (1998) 64 Cal.App.4th 1112**Management Resources: (see next page)*

DISTRICT AND SCHOOL WEB SITES (continued)

Management Resources:

U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter, May 26, 2011

Joint Dear Colleague Letter: Electronic Book Readers, June 2010

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Accessibility of State and Local Government Websites to People with Disabilities, June 2003

WORLD WIDE WEB CONSORTIUM PUBLICATIONS

Web Content Accessibility Guidelines, December 2008

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Web Accessibility Standards:

<http://www.cde.ca.gov/re/di/ws/webaccessstds.asp>

California School Public Relations Association: <http://www.calspra.org>

U.S. Department of Education, Office for Civil Rights: <https://www2.ed.gov/about/offices/list/ocr>

U.S. Department of Justice, Americans with Disabilities Act: <http://www.ada.gov>

World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

Policy
adopted: September 4, 2007
revised: January 20, 2015
revised: December 19, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

DISTRICT AND SCHOOL WEB SITES*Design Standards*

The Superintendent or designee shall develop design standards for district and school web sites that include, but are not limited to, guidelines to ensure the clear organization of the material, readability of the font type and size, and simplicity of the navigation structure linking the content on the web site. Such standards shall take into consideration the ease of use on a wide range of devices.

In accordance with the requirements of the Americans with Disabilities Act and Section 504 of the federal Rehabilitation Act of 1973, district and school web sites shall contain features that ensure accessibility for individuals with disabilities, which may include, but are not limited to, captions for videos and multimedia presentations, text alternatives to images, provision of sufficient time to use the content, avoidance of flashing images, adequate contrast in visual presentations, and/or other features that meet applicable standards for web site accessibility. The Superintendent or designee shall regularly review district and school web sites and modify them as needed to ensure legal compliance with accessibility standards.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Web Site Content

As applicable, ~~D~~district and school web sites shall provide current ~~and useful~~ information regarding ~~the district's mission and goals~~, district/school programs, ~~activities and operations~~, ~~Such information shall be appropriate for both internal and external audiences and may include district mission and goals~~, district/school or school news, agendas and minutes of Governing Board meetings, School Accountability Report Cards, school calendars, and links to educational resources.

(cf. 0440 - District Technology Plan)

(cf. 0510 - School Accountability Report Card)

(cf. 1100 - Communication with the Public)

(cf. 9322 - Agenda/Meeting Materials)

(cf. ~~1112~~ - Media Relations)

(cf. ~~6020~~ - Parent Involvement)

With approval of the principal, individual teachers may create web pages linked to the district or school web site to provide information pertaining to class assignments, expectations, and activities.

Student work may be published on district or school web sites provided that both the student and his/her parent/guardian provide written permission or the work is part of an existing publication such as a school newspaper.

DISTRICT AND SCHOOL WEB SITES (continued)

Any copyrighted material to be posted on a district or school web site shall be submitted to the Superintendent or designee together with the permission of the copyright owner to reprint the material. laws are not violated in the use of materials on district and school web sites. If aAny copyrighted material submitted without the owner's permission is posted, a notice shall be only be posted on a district or school web site if the Superintendent or designee determines that the determines that the material is in the public domain or that the intended use meets the criteria for fair use or another exception pursuant to 17 USC 107-122. When any copyrighted material is posted, the web site shall included a notice crediting the copyright owner and, as necessary, original producer of the material and noting how and when shall note that permission to reprint the material was granted.

(cf. 4132/4232/4332 - Publication or Creation of Materials)

(cf. 6162.6 - Use of Copyrighted Materials)

Whenever a district or school web site includes links to external web sites, it shall include a disclaimer that the district is not responsible for the content of external web sites.

Roles and Responsibilities

Any employee assigned as a district or school webmaster shall be responsible for the uploading of material to the web site(s) upon approval of the Superintendent or designee. He/she shall **review district and school web sites** to ensure consistency of the material with district standards, regularly check links for accuracy and appropriateness, keep the web server free of outdated or unused files, and provide technical assistance as needed.

The Superintendent or designee may assign additional staff members to conduct an editorial reviews of all materials submitted for publication on district or school web sites and to make corrections as needed in spelling, grammar, or accuracy of content.

The Superintendent or designee shall provide staff development opportunities related to district content guidelines, design standards, and accessibility laws and standards to district communications and technology staff, district and school webmasters, and/or other appropriate staff.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Security

The Superintendent or designee shall establish security procedures for the district's computer network to prevent unauthorized access and changes to district and school web sites. To the extent possible, the host computer(s) shall be in a lockable room with restricted access.

DISTRICT AND SCHOOL WEB SITES (continued)

Regulation
approved: September 4, 2007
revised: January 20, 2015
revised: December 19, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

SALE, LEASE, RENTAL OF DISTRICT-OWNED REAL PROPERTY

The Board of Trustees believes that the district **facilities and resources** should be utilized ~~its facilities and resources~~ in the most economical and practical manner. ~~To that end, the~~ Superintendent or designee shall periodically study the current and projected use of all district facilities in order to ensure the efficient utilization of space and the effective delivery of instruction.

(cf. 1330 - Use of School Facilities)
(cf. 7110 - Facilities Master Plan)
(cf. 7111 - Evaluating Existing Buildings)
(cf. 7160 - Charter School Facilities)

The Board shall appoint a district advisory committee prior to the sale or lease of any surplus real property to advise the Board regarding the use or disposition of schools or school building space which is not needed for school purposes. Rentals of surplus property not exceeding 30 days are exempted from this requirement. When the sale, lease, or rental of surplus property is for the purpose of teacher or other employee housing or for the offering of summer school by a private educational institution, the Board may elect not to appoint a district advisory committee. (Education Code 17387-17391)

(cf. 1220 - Citizen Advisory Committees)

~~Upon determination that district property is no longer needed or may not be needed until some future time, the Board shall first submit a report to the local planning agency as to what real property the district intends to offer for sale or lease. Not less than 40 days after issuance of the report to the local planning agency, and prior to entering into any agreement for sale or lease of district real property, the Board shall offer to sell or lease district-owned real property in accordance with priorities and procedures specified in applicable law. (Education Code 17230, 17387, 17391, 17457.5, 17464, 17485-17500, and Government Code 54222, 65402)~~

If the local planning agency has adopted a general plan that affects or includes the area where the surplus property is located, the Board shall submit a report to the local planning agency describing the location of the surplus property and the purpose and extent of the proposed sale or lease. (Government Code 65402)

The Board shall determine whether the sale or lease of the surplus property is subject to review under the California Environmental Quality Act. (Public Resources Code 21000-21177; 14 CCR 15061-15062)

When selling or leasing district real property, the Board shall comply with the priorities and procedures specified in applicable law. (Education Code 17230, 17464, 17485-17499; Government Code 54222)

(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)

(cf. 63905148.3 - Preschool/Early Childhood Education)

~~When required by law, the Board shall appoint a district advisory committee to advise the Board in the development of policies and procedures governing the use or disposition of schools or school building space which is not needed for school purposes. (Education Code 17388)~~

In addition, when selling real property purchased, constructed, or modernized with funds received within the past 10 years from a school facilities funding program, the Board shall consider whether any of the proceeds from the sale will need to be returned to the State Allocation Board (SAB) pursuant to Education Code 17462.3.

Resolution of Intention to Sell or Lease

Before ordering the sale or lease of any real property, the Board shall adopt a resolution by a two-thirds vote of all of its members at a regular, open meeting. The resolution shall describe the property proposed to be sold or leased in such a manner as to identify it, specify the minimum price or rent, describe the terms upon which it will be sold or leased, and specify the commission or rate, if any, which the Board will pay to a licensed real estate broker out of the minimum price or rent. The resolution shall fix a time, not less than three weeks thereafter, for a public meeting, held at the Board's regular meeting place, at which sealed proposals to purchase or lease will be received and considered. (Education Code 17466)

(cf. 9320 - Meetings and Notices)

(cf. 9323.2 - Actions by the Board)

The Superintendent or designee shall provide notice of the adoption of the resolution and of the time and place of the meeting that will be held to consider bids by posting copies of the resolution, signed by the Board, in three public places not less than 15 days before the date of the meeting. In addition, the notice shall be published at least once a week for three successive weeks before the meeting, in a newspaper of general circulation published in the county in which the district is located, if such a newspaper exists. (Education Code 17469)

The Superintendent or designee shall take reasonable steps to provide notification to the former owners of the property of the district's intent to sell it in accordance with Education Code 17470.

Acceptance/Rejection of Bids

At the public meeting specified in the resolution of intention to sell or lease property, the Board shall open, examine, and declare all sealed bids. Before accepting any written proposal, the Board shall call for oral bids in accordance with law. (Education Code 17472, 17473)

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)

The Board may reject any and all bids, either written or oral, and withdraw the properties from sale when the Board determines that rejection is in the best public interest. If no proposals are submitted or the submitted proposals do not conform to all the terms and conditions specified in the resolution of intention to lease, the Board may lease the property in accordance with Education Code 17477. (Education Code 17476, 17477)

Of the proposals submitted by responsible bidders which conform to all terms and conditions specified in the resolution of intention to sell or lease, the Board shall finally accept the highest bid after deducting the commission, if any, to be paid to a licensed real estate broker, unless the Board accepts a higher oral bid or rejects all bids. (Education Code 17472)

The final acceptance of the bid may be made either at the same meeting specified in the resolution or at any adjourned/continued meeting held within 10 days. Upon acceptance of the bid, the Board may adopt a resolution of acceptance that directs the Board president, or any other Board member, to execute the deed or lease and to deliver the document upon performance and compliance by the successful bidder of all of the terms and conditions of the contract. (Education Code 17475-17478)

(cf. 1431 - Waivers)

Use of Proceeds

The Superintendent or designee shall ensure that proceeds from the sale or lease with an option to purchase of district surplus property are used ~~in accordance with law for one-time expenditures and not for ongoing expenditures such as salaries and general operating expenses.~~ (Education Code 17462; ~~2 CCR 1700~~)

~~(cf. 3100 - Budget)~~

~~(cf. 3460 - Financial Reports and Accountability)~~

Proceeds from a sale of surplus district property shall be used for capital outlay or maintenance costs that the Board determines will not recur within a five-year period. (Education Code 17462)

Proceeds from a lease of district property with an option to purchase may be deposited into a restricted fund for the routine repair of district facilities, as defined by the SAB, for up to a five-year period. (Education Code 17462)

If the Board and SAB determine that the district has no anticipated need for additional sites or building construction for the next 10 years and no major deferred maintenance requirements, the proceeds from the sale or lease with an option to purchase may be deposited in a special reserve fund for the future maintenance and renovation of school sites or in the district's general fund. Proceeds from the sale or lease with option to purchase of district property may also be deposited in a special reserve fund for capital

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)

outlay or maintenance costs of district property that the Board determines will not recur within a five-year period. (Education Code 17462)

(cf. 3100 - Budget)

(cf. 3460 - Financial Reports and Accountability)

~~Pursuant to the authorization in Education Code 17463.7, the district may expend proceeds from the sale of surplus real property, along with the proceeds from any personal property located on that real property, for any one-time general fund purpose(s). Before the district exercises this authority: (Education Code 17463.7)~~

- ~~1. The Board shall submit documents to the SAB certifying that:
 - a. The district has no major deferred maintenance requirements not covered by existing capital outlay resources.
 - b. The sale of real property pursuant to Education Code 17463.7 does not violate the provisions of a local bond act.~~

~~*(cf. 7214 - General Obligation Bonds)*~~

- ~~e. The real property is not suitable to meet projected school construction needs for the next 10 years.~~
- ~~2. The Superintendent or designee shall present to the Board, at a regularly scheduled meeting, a plan for expending these one-time resources. The plan shall identify the source and use of the funds and shall describe the reasons that the expenditure shall not result in ongoing fiscal obligations for the district.~~

Legal Reference: (see next page)

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)*Legal Reference:*EDUCATION CODE*17219-17224 Acquisition of property not utilized as school site; nonuse payments; exemptions**17230-17234 Surplus property**17385 Conveyances to and from school districts**17387-17391 Advisory committees for use of excess school facilities**17400-17429 Leasing property**17430-17447 Leasing facilities**17453 Lease of surplus district property**17455-17484 Sale or lease of real property**17455-17484 Sale or lease of real property, especially:**17457.5 Offer to charter school**17462.3 State Allocation Board program to reclaim funds**17463.7 Proceeds for general fund purposes**17485-17500 Surplus school playground (Naylor Act)**17515-17526 Joint occupancy**17527-17535 Joint use of district facilities**33050 Request for waiver**38130-38139 Civic Center Act*GOVERNMENT CODE50001-50002 Definitions*54220-54232 Surplus land, especially:**54222 Offer to sell or lease property**54950-54963 Brown Act, especially:**54952 Legislative body, definition*PUBLIC RESOURCES CODE*21000-21177 California Environmental Quality Act*CODE OF REGULATIONS, TITLE 2*1700 Definitions related to surplus property*COURT DECISIONS*San Lorenzo Valley Community Advocates for Responsible Education v. San Lorenzo Valley Unified School District, (2006) 139 Cal.App.4th 1356**Management Resources:*CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS*Closing a School Best Practices Guide*OFFICE OF PUBLIC SCHOOL CONSTRUCTION PUBLICATIONS*Unused Site Program Handbook, October 2004-December 2015*WEB SITES*CSBA: <http://www.csha.org>**California Department of Education, School Facilities Planning Division: <http://www.cde.ca.gov/s/fa>**Coalition for Adequate School Housing: <http://www.cashnet.org>**Office of Public School Construction: <http://www.dgs.ca.gov/opsc>***Policy**

adopted: September 4, 2007

revised: May 3, 2011

revised: June 2, 2015

revised: December 19, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS

~~Whenever the district contracts for school and classroom janitorial, school site administrative, school site grounds and landscape maintenance, student transportation, and school site food-related services, the Superintendent or designee shall ensure that the contracting entity certifies in writing that any employees who may come into contact with students have not been convicted of a felony as defined in Education Code 45122.1, unless the employee has received a certificate of rehabilitation and a pardon. (Education Code 45125.1)~~

When the employees of any entity contracting with the district to provide specified services will have contact with students, the entity shall certify in writing to the Superintendent or designee that none of those employees has been convicted of a violent or serious felony as defined in Education Code 45122.1. In the case of a sole proprietor, the Superintendent or designee shall prepare and submit the employee's fingerprints to the Department of Justice. If any contracting employee who may have contact with students has been convicted of a violent or serious felony as defined, a certificate of rehabilitation and a pardon as required pursuant to Education Code 45125.1 shall be submitted to the Superintendent or designee before the contracting employee is authorized to perform the work for the district. (Education Code 45125.1)

These requirements shall apply to a sole proprietor or entity contracting with the district to provide any of the following services: (Education Code 45125.1, 45125.2)

- 1. School and classroom janitorial services**
- 2. School site administrative services**
- 3. School site grounds and landscape maintenance services**
- 4. Student transportation services**
- 5. School site food-related services**
- 6. Construction, reconstruction, rehabilitation, or repair of a school facility**

(cf. 3540 - Transportation)

(cf. 3551 - Food Service Operations/Cafeteria Fund)

(cf. 3600 - Consultants)

(cf. 7140 - Architectural and Engineering Services)

On a case-by-case basis, the Superintendent or designee may also require a contracting entity providing school site services, other than those listed above, to comply with these requirements. (Education Code 45125.1)

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS (continued)

The Superintendent or designee may determine that criminal background checks will not be required if:

- 1. The contracting entity is providing services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.1)**
- 2. The employees of the contracting entity will have limited contact with students. In determining whether a contract employee has limited contact with students, the Superintendent or designee shall consider the totality of the circumstances, including factors such as the length of time the contractors will be on school grounds, whether students will be in proximity with the site where the contractors will be working, and whether the contractors will be working by themselves or with others. (Education Code 45125.1)**

Upon a determination that an employee will have limited contact with students, the Superintendent or designee shall take appropriate steps to protect the safety of any students who may come in contact with this employee. (Education Code 45125.1)

These steps may include, but are not limited to, ensuring that the employee is working during nonschool hours, providing for regular patrols or supervision of the site from district security or personnel, ensuring that the employee is not working alone when students are present, limiting the employee's access to school grounds, and/or providing the employee with a visible means of identification.

(cf. 3515.3 - District Police/Security Department)

~~These requirements shall not apply if the Superintendent or designee determines that the contracting entity is providing services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.1)~~

- 3. The contract is for the construction, reconstruction, rehabilitation, or repair of a school facility and either item #1 or #2 above applies or the district uses one or more of the following methods to ensure student safety: (Education Code 45125.2)**
 - a. The installation of a physical barrier at the worksite to limit contact with students**
 - b. Continual supervision and monitoring of all employees of the entity by an employee of the entity whom the Department of Justice has ascertained has not been convicted of a violent or serious felony**
 - c. Surveillance of employees of the entity by school personnel**

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS (continued)

~~In addition, these requirements shall not apply if the Superintendent or designee determines that the employees of the contracting entity will have limited contact with students. In determining whether a contract employee has limited contact with students, the Superintendent or designee shall consider the totality of the circumstances, including the following factors: (Education Code 45125.1)~~

- ~~1. The length of time the contractors will be on school grounds~~
- ~~2. Whether students will be in proximity with the site where the contractors will be working~~
- ~~3. Whether the contractors will be working by themselves or with others~~

~~Upon a determination that an employee shall have limited contact with students, the Superintendent or designee shall take appropriate steps to protect the safety of any student who may come in contact with this employee. (Education Code 45125.1)~~

~~These steps may include, but not be limited to, ensuring that the employee is working during nonschool hours, providing for regular patrols or supervision of the site from district security or personnel, ensuring that the employee is not working alone when students are present, limiting the employee's access to school grounds and/or providing the employee with a visible means of identification.~~

Other Facility Contractors

~~When the district contracts for construction, reconstruction, rehabilitation or repair of a school facility where the employees of the entity will have contact, other than limited contact with students, the Superintendent or designee shall ensure the safety of students by utilizing one or more of the following methods: (Education Code 45125.2)~~

- ~~1. The installation of a physical barrier at the worksite to limit contact with students.~~
- ~~2. Continual supervision and monitoring of all employees of the entity by an employee of the entity whom the Department of Justice has ascertained has not been convicted of a violent or serious felony.~~

~~The supervising employee may submit his/her fingerprints to the Department of Justice pursuant to Education Code 45125.1.~~

- ~~3. Surveillance of employees of the entity by school personnel.~~

~~These requirements shall not apply if the Superintendent or designee determines that the contracting entity is providing construction, reconstruction, rehabilitation or repair services in~~

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS (continued)

~~an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.2)~~

Legal Reference:

EDUCATION CODE

41302.5 School districts, definition

45122.1 Classified employees, conviction of a violent or serious felony

45125.1 Criminal background checks for contractors

45125.2 Criminal background checks for construction

PENAL CODE

667.5 Prior prison terms, enhancement of prison terms

1192.7 Plea bargaining limitation

Management Resources:

WEB SITES

Department of Justice: <https://oag.ca.gov/fingerprints>

Regulation
approved: September 4, 2007
revised: December 19, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

BARGAINING UNITS

The Board of Trustees recognizes the right of ~~public-school district~~ employees to form a bargaining units, select an employee organization as their exclusive representative, and be represented by that organization in their employment relationship with the district. The Board is committed to negotiating in good faith with recognized employee organizations and respecting the rights of employees and employee organizations.

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4143/4243 - Negotiations/Consultation)

(cf. 9000 - Role of the Board)

The district shall not dominate or interfere with the formation or administration of any employee organization or contribute financial or other support to it. (Government Code 3543.5)

~~Neither the district shall not deter or discourage employees from becoming or remaining members of an employee organization, shall impose or threaten to impose reprisals on employees, discriminate or threaten to discriminate against employees, or otherwise interfere with, restrain, or coerce employees because of their membership or nonmembership in an employee organization.~~ (Government Code 3543.5, ~~3550~~ 3543.6)

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

Formation of Bargaining Units

Certificated and classified employees shall not be included in the same bargaining unit. (Government Code 3545)

The district may recognize a bargaining unit of supervisory employees if: (Government Code 3545)

1. The bargaining unit includes all supervisory employees.
2. The supervisors are not represented by the same organization that represents employees whom the supervisory employees supervise.

(cf. 4300 - Administrative and Supervisory Personnel)

(cf. 4301 - Administrative Staff Organization)

(cf. 4312.1 - Contracts)

For this purpose, *supervisory employee* means any employee, regardless of job description, having the authority, in the interest of the district, to hire, transfer, suspend, layoff, recall, promote, discharge, assign, reward, discipline, assign work, direct, adjust grievance of other employees, or effectively recommend that action. The exercise of this authority shall not be

BARGAINING UNITS

merely routine or clerical in nature, but shall require the use of independent judgment. (Government Code 3540.1)

Employees serving in management, senior management, or confidential positions shall not be represented by an exclusive representative. Such employees may represent themselves individually or may be represented by an employee organization whose membership is composed entirely of employees designated as holding those positions. **When represented by an employee organization, but that organization shall not meet and negotiate with the district.** For this purpose: (Government Code 3540.1, 3543.4)

1. *Management employee* means any employee who has significant responsibilities for formulating district policies or administering district programs, and whose position is designated as a management position by the Board.
2. *Confidential employee* means any employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information that is used to contribute significantly to the development of management positions.

Access to Employee Orientations and Contact Information

The district shall permit employee organizations access to new employee orientations where newly hired employees are advised, whether in person, online, or through other means or mediums, of their employment status, rights, benefits, duties, responsibilities, or any other employment-related matters. The district shall provide employee organizations at least 10 days' notice in advance of an orientation. However, in any specific instance where an unforeseeable, urgent need critical to the district's operation prevents the required 10 days' notice, a shorter notice may be provided. (Government Code 3555.5, 3556)

The structure, time, and manner of the access to new employee orientations shall be determined by mutual agreement of the district and the exclusive representative, following a request to negotiate by either party. If the district and exclusive representative fail to reach an agreement, matters related to the access to new employee orientation shall be subject to compulsory interest arbitration. The district and employee organization may mutually agree to submit any dispute to compulsory interest arbitration at any time. In addition, if any dispute arises during negotiations and is not resolved within 45 days after the first meeting or within 60 days after the initial request to negotiate, whichever is earlier, either party may make a demand for compulsory interest arbitration. When any such dispute arises during the summer when the district's administrative office is closed, the timeline shall commence on the first day the

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administrative office reopens. The decision of the arbitrator shall be final and binding on the parties. (Government Code 3556, 3557)

The Superintendent or designee shall provide an exclusive representative with the name, job title, department, work location, telephone numbers (work, home, and personal cell phone), personal email address(es) on file with the district, and home address of any newly hired employee in the bargaining unit, within 30 days of hire or by the first pay period of the month following hire. In addition, the Superintendent or designee shall provide the same information on all employees in the bargaining unit to an exclusive representative at least every 120 days, unless more frequent or detailed lists are required by agreement with the exclusive representative. (Government Code 3558, 6254.3)

However, the Superintendent or designee shall not disclose the home address and any phone numbers on file for employees performing law enforcement-related functions, nor shall he/she disclose the home address, home or personal cell phone number(s), or personal email address(es) of any employee who is a participant in the Safe at Home address confidentiality program pursuant to Government Code 6207 or any employee who provides written request that the information not be disclosed for this purpose. Following receipt of a written request, the district shall remove the employee's home address, home and personal cell phone numbers, and personal email address from any mailing list maintained by the district unless the list is only used by the district to contact the employee. (Government Code 3558, 6207, 6254.3)

(cf. 1340 - Access to District Records)

Payment of Dues or Service Fee

Upon the written request of a recognized employee organization, the Superintendent or designee shall deduct the amount of organization dues or the fair share service fee, determined in accordance with Government Code 3546, from the wages and salary of each employee represented by that employee organization and shall pay that amount to the employee organization. (Education Code 45060, 45168; Government Code 3546)

Any employee who is a member of a religious body whose traditional tenets or teachings include objections to joining or financially supporting employee organizations shall not be required to join, maintain membership in, or financially support any employee organization as a condition of employment. However, such an employee may be required to pay an amount equal to the service fee to a designated charitable fund. (Government Code 3546.3)

Each employee organization shall, within 60 days after the end of its fiscal year, provide the Board and the employees who are members of the organization with a detailed financial report consisting of a balance sheet and an operating statement. If the employee organization

BARGAINING UNITS

fails to provide the financial report, the Board may issue an order compelling the organization to provide the financial report or any employee within the organization may petition the Board for such an order. (Government Code 3546.5)

(cf. 3460 - Financial Reports and Accountability)

~~The Superintendent or designee may provide an employee organization with the home address and home telephone number of employees, except any employees performing law enforcement-related functions and any employees who provide written request that the information not be disclosed for this purpose. (Government Code 6254.3)~~

~~*(cf. 1340 - Access to District Records)*~~

Legal Reference:

EDUCATION CODE

45060-45061.5 Deduction of fees from salary or wage payment, certificated employees

45100.5 Senior management positions

45104.5 Abolishment of senior classified management positions

45108.5 Definitions of senior classified management employees

45108.7 Waiver of provisions of 45108.5

45168 Deduction of fees from salary or wage payment, classified employees

45220-45320 Merit system, classified employees

GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act, especially:

3540.1 Definitions

3543.4 Management position; representation

3545 Appropriateness of unit; basis

~~6254.3 Disclosure of employee contact information to employee organization~~

3550-3552 Prohibition on public employers deterring or discouraging union membership

3555-3559 Public employee communication, information and orientation

6205-6210 Confidentiality of addresses for victims of domestic violence, sexual assault or stalking

6254.3 Disclosure of employee contact information to employee organization

6503.5 Joint powers agencies

53260-53264 Employment contracts

Legal Reference: (see next page)

BARGAINING UNITS

Legal Reference: (continued)

CODE OF REGULATIONS, TITLE 8

33015-33490 *Recognition of exclusive representative; proceedings*

33700-33710 *Severance of established unit*

34020 *Petition to rescind organizational security arrangement*

34055 *Reinstatement of organizational security arrangement*

COURT DECISIONS

County of Los Angeles v. Service Employees International Union, Local 721, (2014), 192 Cal. App. 4th 1409

Janus v. American Federation of State, County and Municipal Employees, Council 31, (7th Cir. 2017)

851 F.3d 746, cert granted Sept. 28, 2017, No. 16-1466

Friedrichs v. California Teachers Association, et al., (2016) 136 S.Ct. 1083

County of Los Angeles v. Service Employees International Union, Local 721, (2013) 56 Cal. 4th 905

Aboud v. Detroit Board of Education, (1977) 431 U.S. 209

Management Resources:

CSBA PUBLICATIONS

Collective Bargaining DVD-ROM

Before the Strike: Planning Ahead in Difficult Negotiations, 1996

WEB SITES

CSBA: <http://www.csba.org>

Association of California School Administrators: <http://www.acsa.org>

California Federation of Teachers: <http://www.cft.org>

California School Employees Association: <http://www.csea.com>

California Teachers Association: <http://www.cta.org>

Public Employment Relations Board: <http://www.perb.ca.gov>

Policy
adopted: October 21, 2008
revised: September 1 2015
revised: December 19, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

CHRONIC ABSENCE AND TRUANCY

The Governing Board believes that ~~excessive student~~ the absenteeism, whatever the cause, and tardiness, whether caused by ~~excused or unexcused absences~~, may be an early warning sign of poor academic achievement and may put students at risk of dropping out of school. The Board desires to ensure that all students attend school in accordance with the state's compulsory education law and take full advantage of educational opportunities provided by the district.

(cf. 5113 - Absences and Excuses)

(cf. 5113.11 - Attendance Supervision)

The Superintendent or designee shall establish a system to accurately track ~~and monitor~~ student attendance, ~~including methods in order to~~ identify students ~~who are~~ classified as chronic absentees and truants, as defined in law and administrative regulation, and to identify patterns of absence throughout the district. He/she shall provide the Board with data on school attendance, chronic absence, and truancy rates ~~for all districtwide students~~, for each school, and for each, ~~and disaggregated for each~~ numerically significant student subgroup as defined in Education Code 52052. Such data shall be ~~disaggregated and~~ used in the development of annual goals and specific actions for student attendance and engagement ~~and to be included for inclusion~~ in the district's local control and accountability plan and other applicable school and district plans.

(cf. 0400 - Comprehensive Plans)

(cf. 0420 - School Plans/Site Councils)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0500 - Accountability)

To encourage school attendance, the Superintendent or designee shall develop strategies that focus on prevention and early intervention of attendance problems. Preventive strategies may include efforts to provide a safe and positive school environment, relevant and engaging learning experiences, school-based health services, and school activities that help develop students' feelings of connectedness with the schools. The Superintendent or designee also may provide incentives and rewards to recognize students who achieve excellent attendance or demonstrate significant improvement in attendance. The Superintendent or designee also shall develop strategies that enable early outreach to students as soon as they show signs of poor attendance.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 5126 - Awards for Achievement)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5141.6 - School Health Services)

(cf. 5145.3 - Nondiscrimination/Harassment)

CHRONIC ABSENCE AND TRUANCY (continued)

~~The Superintendent or designee shall work with students and parents/guardians to identify factors contributing to chronic absence and truancy. Based on this needs assessment, he/she shall collaborate with community agencies, including, but not limited to, child welfare services, law enforcement, courts, and/or public health care agencies, to ensure that alternative educational programs and nutrition, health care, and other support services are available for students and families and to intervene as necessary when students have serious attendance problems.~~

The Superintendent or designee shall consult with students, parents/guardians, school staff, and community agencies, as appropriate, to identify factors contributing to chronic absence and truancy.

Interventions for students with serious attendance problems shall be designed to meet the specific needs of the student and may include, but are not limited to, health care referrals, transportation assistance, counseling for mental or emotional difficulties, academic supports, efforts to address school or community safety concerns, discussions with the student and parent/guardian about their attitudes regarding schooling, or other strategies to remove identified barriers to school attendance. The Superintendent or designee may collaborate with child welfare services, law enforcement, courts, public health care agencies, other government agencies, and/or medical, mental health, and oral health care providers to make alternative educational programs and support services available for students and families.

(cf. 1020 - Youth Services)
~~*(cf. 3550 - Food Service/Child Nutrition Program)*~~
(cf. 5030 - Student Wellness)
~~*(cf. 5145.6 - School Health Services)*~~
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 5147 - Dropout Prevention)
~~*(cf. 5149 - At Risk Students)*~~
(cf. 6158 - Independent Study)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6164.5 - Student Success Teams)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6175 - Migrant Education Program)
(cf. 6179 - Supplemental Instruction)
(cf. 6181 - Alternative Schools/Programs of Choice)
(cf. 6183 - Home and Hospital Instruction)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)

Students who are identified as truant shall be subject to the interventions specified in law and administrative regulation.

CHRONIC ABSENCE AND TRUANCY (continued)

(cf. 5113.12 - District School Attendance Review Board)

A student's truancy, tardiness, or other absence from school shall not be the basis for his/her out-of-school suspension or expulsion. Alternative disciplinary strategies and positive reinforcement for attendance shall be used whenever possible.

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

The Superintendent or designee shall periodically report this information to the Board regarding the district's progress in improving student attendance rates for all students and for each numerically significant student population. Such information shall be used to evaluate the effectiveness of strategies implemented to reduce chronic absence and truancy and to make changes as needed. As appropriate, the Superintendent or designee engage school staff also shall provide this information to key school staff and community agency partners to engage them in program evaluation and improvement and in the determination of how to best allocate available community resources.

School Attendance Review Board

As required by law, habitually truant students may be referred to a school attendance review board, a truancy mediation program operated by the county's district attorney or probation officer, and/or juvenile court in accordance with law.

The Board may submit a nomination to the County Superintendent of Schools for a person who will serve on the county SARB as a representative of school district. (Education Code 48321)

The Board shall appoint members of the district's SARB, who may include, but are not be limited to, a parent/guardian as well as representatives of the district, county probation department, county welfare department, county office of education, law enforcement agencies, community-based youth service centers, school guidance personnel, child welfare and attendance personnel, and school or county health care personnel; school, county, or community mental health personnel; the county district attorney's office; and the county public defender's office. (Education Code 48321)

The district's SARB shall operate in accordance with Education Code 48320-48325 and procedures established by the Superintendent or designee.

Legal Reference: (see next page)

CHRONIC ABSENCE AND TRUANCY (continued)

Legal Reference:

EDUCATION CODE

1740 Employment of personnel to supervise attendance (county superintendent)

37223 Weekend classes

~~41601 Reports of average daily attendance~~

46000 Records (attendance)

46010-46014 Absences

46110-46119 Attendance in kindergarten and elementary schools

46140-46147 Attendance in junior high and high schools

48200-48208 Children ages 6-18 (compulsory full-time attendance)

48225.5 Work permits, entertainment and allied industries

48240-48246 Supervisors of attendance

48260-48273 Truants

48290-48296 Failure to comply; complaints against parents

48320-48324 School attendance review boards

48340-48341 Improvement of student attendance

48400-48403 Compulsory continuation education

~~49067 Unexcused absences as cause of failing grade~~

52052 Academic Performance Index; numerically significant student subgroups

60901 Chronic absence

GOVERNMENT CODE

54950-54963 The Ralph M. Brown Act

PENAL CODE

270.1 Chronic truancy; parent/guardian misdemeanor

272 Parent/guardian duty to supervise and control minor child; criminal liability for truancy

830.1 Peace officers

VEHICLE CODE

13202.7 Driving privileges; minors; suspension or delay for habitual truancy

WELFARE AND INSTITUTIONS CODE

256-258 Juvenile hearing officer

601-601.4 Habitually truant minors

11253.5 Compulsory school attendance

CODE OF REGULATIONS, TITLE 5

306 Explanation of absence

420-421 Record of verification of absence due to illness and other causes

~~15497.5 Local control and accountability plan template~~

COURT DECISIONS

L.A. v. Superior Court of San Diego County, (2012) 209 Cal.App.4th 976

Management Resources: (see next page)

CHRONIC ABSENCE AND TRUANCY (continued)

Management Resources:

CSBA PUBLICATIONS

Attendance Awareness Month, Fact Sheet, September 2014

ATTENDANCE WORKS PUBLICATIONS

Count Us In! Working Together to Show that Every School Day Matters, 2014

The Power of Positive Connections: Reducing Chronic Absence Through PEOPLE: Priority Early Outreach for Positive Linkages and Engagement, 2014

Improving Student Achievement by Addressing Chronic Absence, Policy Brief, December 2010

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

School Attendance Review Board Handbook: **A Road Map for Improved School Attendance and Behavior**, 2015

School Attendance Improvement Handbook, 2000

WEB SITES

CSBA: <http://www.csba.org>

Attendance Works Counts: <http://www.attendanceworks.org> ~~www.attendancecounts.org~~

California Association of Supervisors of Child Welfare and Attendance: <http://www.cascwa.org>

California Department of Education: <http://www.cde.ca.gov>

California Healthy Kids Survey: <http://chks.wested.org>

California School Climate, Health, and Learning Survey System: <http://www.cal-schls.wested.org>

OnTrackCA: <http://www.ontrackca.org>

Policy

adopted: September 4, 2007

revised: December 4, 2012

revised: August 19, 2014

revised: February 2, 2016

revised: December 19, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California

CHRONIC ABSENCE AND TRUANCY**Definitions**

Chronic absentee means a student who is absent for any reason on 10 percent or more of the school days in the school year, when the total number of days the student is absent is divided by the total number of days the student is enrolled and school was actually taught in the regular day schools of the district, exclusive of Saturdays and Sundays. (Education Code 60901)

Truant means a student who is absent from school without a valid excuse three full days in one school year, or tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof. (Education Code 48260)

Habitual truant means a student who has been reported as a truant three or more times within the same school year, provided the district has made a conscientious effort to hold at least one conference with the student and his/her parent/guardian **after either of the two previous reports**. (Education Code 48262, 48264.5)

Chronic truant means a student who has been absent from school without a valid excuse for 10 percent or more of the school days in one school year, from the date of enrollment to the current date, provided the district has met the requirements of Education Code 48260, 48260.5, 48261, 48262, 48263, and 48291. (Education Code 48263.6)

For purposes of classifying a student as a truant, *valid excuse* includes, but is not limited to, the reasons for which a student shall be excused from school pursuant to Education Code 48205 and 48225.5. A valid excuse may include other reasons that are within the discretion of school administrators and, based on the facts of the student's circumstances, are deemed to constitute a valid excuse. (Education Code 48260)

(cf. 5113 - Absences and Excuses)

(cf. 5113.2 - Work Permits)

~~Attendance Supervisor(s)~~

~~The Superintendent or designee shall appoint or contract with a supervisor of attendance and assistant supervisors as necessary to supervise the attendance of district students. Such supervisors shall perform duties related to compulsory full-time education, truancy, compulsory continuation education, work permits, and any additional duties prescribed by the Superintendent. (Education Code 48240, 48243, 48244)~~

Addressing Chronic Absence

When a student is identified as a chronic absentee, the attendance-supervisor **Superintendent or designee** shall communicate with the student and his/her parent/guardian to determine the

CHRONIC ABSENCE AND TRUANCY (continued)

reason(s) for the excessive absences, ensure the student and parent/guardian are aware of the adverse consequences of poor attendance, and jointly develop a plan for improving the student's school attendance.

(cf. 5113.11 – Attendance Supervision)

(cf. 6020 - Parent Involvement)

The student may be referred to a student success team or school-site attendance review team to assist in evaluating the student's needs and identifying strategies and programs that may assist him/her.

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 5147 - Dropout Prevention)

(cf. 5149 – At-Risk Students)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6175 - Migrant Education Program)

A student who is struggling academically may be offered tutoring or other supplemental instruction, extended learning opportunities, and/or alternative educational options as appropriate.

(cf. 6158 - Independent Study)

(cf. 6176 - Weekend/Saturday Classes)

(cf. 6178.1 - Work Experience Education)

(cf. 6179 - Supplemental Instruction)

(cf. 6181 - Alternative Schools/Programs of Choice)

(cf. 6183 - Home and Hospital Instruction)

(cf. 6184 - Continuation Education)

Whenever chronic absenteeism is linked to a nonschool condition, the attendance supervisor may recommend community resources and/or collaborate with community agencies and organizations to address the needs of the student and his/her family.

(cf. 1020 - Youth Services)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 5145.6 - School Health Services)

Addressing Truancy

An attendance supervisor or designee, peace officer, **probation officer**, or school administrator or designee may, **as applicable**, arrest or assume temporary custody, during school hours, of any minor student found away from his/her home who is absent from school without a valid excuse. Any person so arresting or assuming temporary custody of a **minor**

CHRONIC ABSENCE AND TRUANCY (continued)

student shall deliver the student and make reports in accordance with Education Code 48265 and 48266. (Education Code 48264, **48265, 48266**)

(cf. 3515.3 - District Police/Security Department)
(cf. 5113 - Absences and Excuses)

~~Upon receiving a complaint from any person that a parent/guardian has violated the state compulsory education laws contained in Education Code 48200-48341, the Board of Trustees or district attendance supervisor shall make a full and impartial investigation of all charges. If it appears upon investigation that the parent/guardian has violated these laws, the Superintendent or designee shall refer such parent/guardian to the school attendance review board. (Education Code 48290, 48291, 48292)~~

The Superintendent or designee shall investigate a complaint from any person that a parent/guardian has violated the state compulsory education laws contained in Education Code 48200-48341. (Education Code 48290)

When a student has been identified as a truant, as defined above, the following steps shall be implemented based on the number of trancies committed by the student:

1. Initial truancy
 - a. ~~A student who is initially classified as truant~~ shall be reported to the ~~attendance supervisor~~ **Superintendent or designee**. (Education Code 48260)
 - b. The student's parent/guardian shall be notified by the most cost-effective method possible, which may include email or a telephone call, that: (Education Code 48260.5)
 - (1) The student is truant.
 - (2) The parent/guardian is obligated to compel the student to attend school. If the parent/guardian fails to meet this obligation, he/she may be guilty of an infraction of the law and subject to prosecution pursuant to Education Code 48290-48296.
 - (3) Alternative educational programs are available in the district.

(cf. 6181 - Alternative Schools)
(cf. 6184 - Continuation Education)

- (4) The parent/guardian has the right to meet with appropriate school personnel to discuss solutions to the student's truancy.

CHRONIC ABSENCE AND TRUANCY (continued)

- (5) The student may be subject to arrest or held in temporary custody by a probation officer, a peace officer, a school administrator or attendance supervisor or his/her designee under Education Code 48264 if found away from home and absent from school without a valid excuse.
- (6) The student may be subject to suspension, restriction, or delay of his/her driving privilege pursuant to Vehicle Code 13202.7.
- (7) It is recommended that the parent/guardian accompany the student to school and attend classes with the student for one day.

(cf. 5145.6 - Parental Notifications)

- c. The student may be required to attend makeup classes on one day of a weekend pursuant to Education Code 37223. (Education Code 48264.5)
- d. The student may be given a written warning by a peace officer. A record of this warning may be kept at school for not less than two years or until the student graduates or transfers from the school. If the student transfers, the record may be forwarded to the new school. (Education Code 48264.5)

(cf. ~~5125 - Student Records~~)

- e. The Superintendent or designee may notify the district attorney and/or probation officer of the ~~name of each student~~ **student's name** who has been classified as a truant and the name and address of the student's parents/guardians. (Education Code 48260.6)

2. Second truancy

- a. A student who has once been reported as a truant shall again be reported to the Superintendent or designee as a truant if he/she is absent from school without valid excuse one or more days or is tardy on one or more days **during the school year**. (Education Code 48261)
- b. The student may be required to attend makeup classes on one day of a weekend pursuant to Education Code 37223. (Education Code 48264.5)
- c. The student may be assigned to an after-school or weekend study program within the county. If the student fails to successfully complete this study program, he/she shall be subject to item #3 below. (Education Code 48264.5)

CHRONIC ABSENCE AND TRUANCY (continued)

- d. An appropriate district staff member shall make every effort to hold at least one conference with the student and parent/guardian by communicating with the parent/guardian at least once using the most cost-effective method possible, which may include email or a telephone call. (Education Code 48262)
 - e. **The student may be given a written warning by a peace officer. A record of that warning may be kept at the school for not less than two years or until the student graduates or transfers from the school. If the student transfers, the record may be forwarded to the new school. (Education Code 48264.5)**
 - ef. The attendance supervisor may notify the district attorney and/or probation officer whether the student continues to be classified as a truant after the parents/guardians have been notified in accordance with item #1b above. (Education Code 48260.6)
3. Third truancy (habitual truancy)
- a. A students who is habitually truant, irregular in school attendance, or habitually insubordinate or disorderly during attendance at school may be referred to, and required to attend, a school attendance review board (SARB) program, a truancy mediation program established by the district attorney or the probation officer, or a comparable program deemed acceptable by the district's attendance supervisor. (Education Code 48263, 48264.5)

(cf. 5113.12 - District School Attendance Review Board)

- b. Upon making a referral to the SARB or the probation department, the attendance supervisor shall provide the student and parent/guardian, in writing, the name and address of the SARB or probation department and the reason for the referral. This notice shall indicate that the student and parent/guardian shall be required, along with the district staff person making the referral, to meet with the SARB or a probation officer to consider a proper disposition of the referral. (Education Code 48263)
- c. If the student does not successfully complete the truancy mediation program or other similar program, he/she shall be subject to item #4 below. (Education Code 48264.5)
- d. If the Superintendent or designee determines that available community services cannot resolve the problem of the truant or insubordinate student or if the student and/or student's parents/guardians have failed to respond to the directives of the district or to services provided, the attendance supervisor

CHRONIC ABSENCE AND TRUANCY (continued)

Superintendent or designee may so notify the district attorney and/or the probation officer.

4. Fourth truancy
 - a. Upon his/her fourth truancy within the same school year, the student **may be referred to** ~~shall be within~~ the jurisdiction of the juvenile court. (Education Code 48264.5; Welfare and Institutions Code 601)
 - b. If a student has been judged by the county juvenile court to be a habitual truant, the **Superintendent or designee** attendance supervisor shall notify the juvenile court and the student's probation or parole officer whenever the student is truant or tardy on one or more days without a valid excuse in the same or succeeding school year, or is habitually insubordinate or disorderly at school. The juvenile court and probation or parole officer shall be notified within 10 days of the violation. (Education Code 48267)
5. Absence for 10 percent of school days (chronic truancy)
 - a. The attendance supervisor shall ensure that the student's parents/guardians are offered language-accessible support services to address the student's truancy.
 - b. If a chronically truant student is at least age 6 years and is in any of grades K-8, the attendance supervisor shall notify the parents/guardians that failure to reasonably supervise and encourage the student's school attendance may result in the parent/guardian being found guilty of a misdemeanor pursuant to Penal Code 270.1.

Records

The Superintendent or designee shall maintain accurate attendance records for students identified as habitual or chronic truants. The Superintendent or designee also shall document all contacts with a student and his/her parent/guardian regarding the student's attendance, including a summary of all conversations and a record of all intervention efforts.

(cf. 5125 – Student Records)

The Superintendent or designee shall gather and transmit to the County Superintendent of Schools the number of referrals and types of referrals made to the school attendance review board and the number of requests for petitions made to the juvenile court. (Education Code 48273)

Regulation
 approved: September 4, 2007
 revised: December 4, 2012
 revised: December 19, 2017

WESTERN PLACER UNIFIED SCHOOL DISTRICT
 Lincoln, California

ATTENDANCE SUPERVISION

The Superintendent or designee shall appoint an attendance supervisor and any assistant attendance supervisor(s) as may be necessary to supervise the attendance of district students. (Education Code 48240)

The Superintendent or designee shall ensure that any person appointed as an attendance supervisor has been certificated for the work by the County Board of Education. (Education Code 48241, 48245)

Such supervisors shall perform duties related to compulsory full-time education, truancy, compulsory continuation education, work permits, and any additional duties prescribed by the Superintendent or designee. (Education Code 48240)

(cf. 5112.1 - Exemptions from Attendance)

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.2 - Work Permits)

(cf. 6184 - Continuation Education)

The attendance supervisor shall promote a culture of attendance and establish a system to accurately track student attendance in order to achieve all of the following: (Education Code 48240)

1. Raise the awareness of school personnel, parents/guardians, caregivers, community partners, and local businesses of the effects of chronic absenteeism and truancy and other challenges associated with poor attendance
2. Identify and respond to grade level or student subgroup patterns of chronic absenteeism or truancy

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6175 - Migrant Education Program)

3. Identify and address factors contributing to chronic absenteeism and habitual truancy, including suspension and expulsion

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

4. Ensure that students with attendance problems are identified as early as possible to provide applicable support services and interventions

ATTENDANCE SUPERVISION (continued)

5. Evaluate the effectiveness of strategies implemented to reduce chronic absenteeism rates and truancy rates

(cf. 0500 - Accountability)

The attendance supervisor may provide support services and interventions, including, but not limited to, the following: (Education Code 48240)

1. A conference between school personnel, the student's parent/guardian, and the student
2. Promotion of cocurricular and extracurricular activities that increase student connectedness to school, such as tutoring, mentoring, the arts, service learning, or athletics

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6142.6 - Visual and Performing Arts)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

3. Recognition of students who achieve excellent attendance or demonstrate significant improvement in attendance

(cf. 5126 - Awards for Achievement)

4. Referral of the student to a school nurse, school counselor, school psychologist, school social worker, and other student support personnel for case management and counseling

(cf. 5141.6 - School Health Services)

(cf. 6164.2 - Guidance/Counseling Services)

5. Collaboration with child welfare services, law enforcement, courts, public health care agencies, government agencies, or medical, mental health, and oral health care providers to receive necessary services

(cf. 1020 - Youth Services)

6. Collaboration with school study teams, guidance teams, school attendance review teams, or other intervention-related teams to assess the attendance or behavior problem in partnership with the student and his/her parents/guardians or caregivers

(cf. 6164.5 - Student Success Teams)

ATTENDANCE SUPERVISION (continued)

7. In schools with significantly higher rates of chronic absenteeism, identification of barriers to attendance that may require schoolwide strategies rather than case management
8. Referral of the student for a comprehensive psychosocial or psychoeducational assessment, including for purposes of creating an individualized education program for a student with disabilities or creating a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973

(cf. 6159 - Individualized Education Program)

(cf. 6164.6 - Identification and Education Under Section 504)

9. Referral of the student to a school attendance review board established pursuant to Education Code 48321 or to the probation department pursuant to Education Code 48263

(cf. 5113.12 - District School Attendance Review Board)

10. Referral of the student to a truancy mediation program operated by the county's district attorney or probation officer pursuant to Education Code 48260.6

The attendance supervisor shall annually report student attendance data to the Superintendent or designee and the Governing Board. Such data shall include, by school, grade level, and each numerically significant student subgroup as defined in Education Code 52052, rates of school attendance, chronic absence in which students are absent on 10 percent or more of the school days in the school year, and dropout.

(cf. 5147 - Dropout Prevention)

Legal Reference: (see next page)

ATTENDANCE SUPERVISION (continued)

Legal Reference:

EDUCATION CODE

1740 *Employment of personnel to supervise attendance (county superintendent)*
37223 *Weekend classes*
46000 *Records (attendance)*
46010-46014 *Absences*
46110-46119 *Attendance in kindergarten and elementary schools*
46140-46147 *Attendance in junior high and high schools*
48200-48208 *Children ages 6-18 (compulsory full-time attendance)*
48240-48246 *Supervisors of attendance*
48260-48273 *Truants*
48290-48297 *Failure to comply; complaints against parents*
48320-48325 *School attendance review boards*
48340-48341 *Improvement of student attendance*
48400-48403 *Compulsory continuation education*
52060-52077 *Local control and accountability plan*
60901 *Chronic absence*

PENAL CODE

270.1 *Chronic truancy; parent/guardian misdemeanor*

WELFARE AND INSTITUTIONS CODE

601-601.4 *Habitually truant minors*
11253.5 *Compulsory school attendance*

CODE OF REGULATIONS, TITLE 5

306 *Explanation of absence*
420-421 *Record of verification of absence due to illness and other causes*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

School Attendance Review Board Handbook, 2015

School Attendance Improvement Handbook, 2000

WEB SITES

CSBA: <http://www.csha.org>

Attendance Works: <http://www.attendanceworks.org>

California Association of Supervisors of Child Welfare and Attendance: <http://www.cascwa.org>

California Department of Education: <http://www.cde.ca.gov>

DISTRICT SCHOOL ATTENDANCE REVIEW BOARD

The Governing Board recognizes that poor school attendance and behavior problems negatively impact student achievement and put students at greater risk of dropping out of school. The Superintendent or designee shall establish a comprehensive and integrated system for the early identification of attendance problems and shall implement strategies to encourage students' attendance. After other interventions have been exhausted, students with a pattern of unexcused absences may be referred to a school attendance review board (SARB), in accordance with applicable law, in order to receive intensive guidance and assistance.

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.11 - Attendance Supervision)

(cf. 5147 - Dropout Prevention)

The SARB shall maintain a continuing inventory of community resources, including alternative educational programs.

The Superintendent or designee shall collaborate with the SARB and appropriate community agencies, including, but not limited to, law enforcement agencies, child welfare agencies, and health services, to provide school-based and/or community-based interventions tailored to the specific needs of the student.

(cf. 1020 - Youth Services)

(cf. 5030 - Student Wellness)

(cf. 5126 - Awards for Achievement)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5141.6 - School Health Services)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6158 - Independent Study)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6175 - Migrant Education Program)

(cf. 6179 - Supplemental Instruction)

(cf. 6181 - Alternative Schools/Programs of Choice)

(cf. 6183 - Home and Hospital Instruction)

(cf. 6184 - Continuation Education)

(cf. 6185 - Community Day School)

DISTRICT SCHOOL ATTENDANCE REVIEW BOARD (continued)

The Board shall appoint members to the district's SARB, who may include a parent/guardian as well as representatives of various agencies including, but not limited to, school districts; the county probation department; the county welfare department; the County Superintendent of Schools; law enforcement agencies; community-based youth service centers; school guidance personnel; child welfare and attendance personnel; school or county health care personnel; school, county, or community mental health personnel; the county district attorney's office; and the county public defender's office. (Education Code 48321)

The district's SARB shall provide support to improve student attendance and behavior through proactive efforts focused on building positive school environments and improved school connectedness, early identification and immediate intervention to re-engage students with poor attendance or behavior, and intensive intervention with students and families to address severe or persistent attendance or behavior issues.

The district's SARB shall operate in accordance with Education Code 48320-48325, the Brown Act (Government Code 54950-54963), and the bylaws of the SARB.

The SARB shall collect data and annually report outcomes on SARB referrals to the Governing Board, Superintendent or designee, and County Superintendent of Schools. (Education Code 48273)

Legal Reference: (see next page)

DISTRICT SCHOOL ATTENDANCE REVIEW BOARD (continued)

Legal Reference:

EDUCATION CODE

1740 *Employment of personnel to supervise attendance (county superintendent)*

1980-1986 *County community school*

46010-46014 *Absences*

48200-48208 *Children ages 6-18 (compulsory full-time attendance)*

48240-48246 *Supervisors of attendance*

48260-48273 *Truants*

48290-48297 *Failure to comply; complaints against parents*

48320-48325 *School attendance review boards*

48340-48341 *Improvement of student attendance*

48400-48403 *Compulsory continuation education*

48660-48666 *Community day school*

49067 *Unexcused absences as cause of failing grade*

CODE OF CIVIL PROCEDURE

1985-1997 *Production of evidence; means of production*

GOVERNMENT CODE

54950-54963 *The Ralph M. Brown Act*

PENAL CODE

270.1 *Chronic truancy; parent/guardian misdemeanor*

272 *Parent/guardian duty to supervise and control minor child; criminal liability for truancy*

830.1 *Peace officers*

VEHICLE CODE

13202.7 *Driving privileges; minors; suspension or delay for habitual truancy*

WELFARE AND INSTITUTIONS CODE

256-258 *Juvenile hearing officer*

601-601.4 *Habitually truant minors*

11253.5 *Compulsory school attendance*

CODE OF REGULATIONS, TITLE 5

306 *Explanation of absence*

420-421 *Record of verification of absence due to illness and other causes*

COURT DECISIONS

L.A. v. Superior Court of San Diego County, (2012) 209 Cal.App.4th 976

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

School Attendance Review Board Handbook: A Road Map for Improved School Attendance and Behavior, 2015

School Attendance Improvement Handbook, 2000

WEB SITES

CSBA: <http://www.csba.org>

Attendance Works: <http://www.attendanceworks.org>

California Association of Supervisors of Child Welfare and Attendance: <http://www.cascwa.org>

California Department of Education: <http://www.cde.ca.gov>

DISTRICT SCHOOL ATTENDANCE REVIEW BOARD

Upon receiving a referral of a student with attendance and/or behavior problems, a designated member of the school attendance review board (SARB) shall review the case and may meet with school personnel to determine whether the school has provided sufficient information about the student's attendance record or behavior. If the referral is complete and is an appropriate matter for the SARB to consider, the SARB chairperson shall provide written notification to the student's parents/guardians stating the reasons a referral has been made, explaining the SARB process, advising whether additional information is needed, and describing school-level interventions that have previously been attempted.

The SARB shall meet with the student and his/her parents/guardians, give them an opportunity to present their understanding of the problem, and discuss the school and/or community resources appropriate for the student's circumstances.

Any SARB meeting to consider matters related to an individual student shall be held in closed session unless the parent/guardian requests, in writing, that the meeting be held in open session.

(cf. 9321 - Closed Session Purposes and Agendas)

The SARB shall have access to relevant student records, but shall not provide access to others without written consent of the student's parent/guardian. (Education Code 49076)

(cf. 5125 - Student Records)

For the limited purpose of making a proper disposition of the referral of a student, the SARB may issue subpoenas pursuant to Code of Civil Procedure 1985-1997 or may request the juvenile court to issue subpoenas to require the attendance of the student, parents/guardians or other person having control of the student, the school authority referring the student, or any other person who has pertinent or material information concerning the matter. The SARB shall not issue any subpoena that includes a request for production of written materials, but may request a juvenile court to issue such subpoena for the production of written materials. (Education Code 48263, 48321.5)

The SARB shall issue written directives stating the responsibilities of all persons involved, detailed resource referrals, and follow-up dates for the school's reports on the student's progress. The written directives shall include an agreement that the student will attend school or improve classroom behavior as applicable, and shall be signed by the student, his/her parents/guardians, the SARB chairperson, and the Superintendent or designee.

When referred by the SARB, a student may be assigned to a community day school or a county community school. (Education Code 1981, 48662)

(cf. 6185 - Community Day School)

DISTRICT SCHOOL ATTENDANCE REVIEW BOARD (continued)

At any time it deems proper, the SARB may require the student or his/her parents/guardians to furnish satisfactory evidence of participation in any available community services that the student or parents/guardians have been directed to use. (Education Code 48263)

Based on progress reports submitted by the school, the SARB may terminate the agreement upon the successful completion of the terms of the agreement, extend the time for completion of the agreement, or schedule another meeting with the student and his/her parents/guardians.

If the student's attendance or behavior problems cannot be resolved by the SARB, or if the student and/or the student's parents/guardians continually and willfully fail to respond to SARB directives or the services provided, the student or parents/guardians shall be referred to the appropriate agency, including law enforcement agencies when necessary. (Education Code 48263, 48290-48291)