

Pierce Joint Unified School District
Board of Trustees Regular Meeting

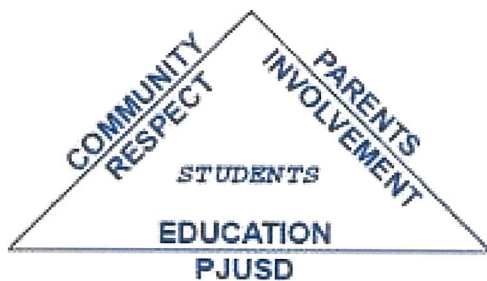
Pierce Joint Unified School District
Technology Building
940A Wildwood Rd
Arbuckle CA 95912

ORIGINAL

Thursday

December 8, 2016

6:00 p.m.



"Students First"



Pierce Joint Unified School District
540A 6th Street
P.O. Box 239
Arbuckle CA 95912
(530) 476-2892 * (530) 476-2289 Fax

BOARD OF TRUSTEES REGULAR MEETING
PIERCE JOINT UNIFIED SCHOOL DISTRICT TECHNOLOGY BUILDING
940A WILDWOOD RD, ARBUCKLE CA 95912
THURSDAY DECEMBER 8, 2016 6:00 p.m.

AGENDA

Governing Board

Amy Charter, President

Abel Gomez, Vice President

John Friel, Board Clerk

Nadine High, Member

George Green, Member

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 540A 6th Street, Arbuckle CA 95912, during normal business hours.

1. CALL TO ORDER
 - A. *Pledge of Allegiance*

2. APPROVAL OF AGENDA ACTION

3. ANNUAL BOARD ORGANIZATIONAL MEETING – PART I:
 - A. Rotation/Election of Board Members

4. 2016 Audit Report REPORT

5. CLOSED SESSION:
 - A. Readmittance Hearing for Student 14/15 – B

6. OPEN SESSION: ACTION
 - A. Consider and approve Readmittance of Student 14/15 – B

7. HEARING OF THE PUBLIC
(Speakers will be given three (3) minutes to speak with a twenty (20) minute limit per topic)

8. PHS Student Body Representative Report INFORMATION

9. PRINCIPAL’S REPORTS INFORMATION
 - A. Arbuckle Elementary School/Grand Island Elementary School
 - B. Lloyd G. Johnson Junior High School
 - C. Pierce High School/Arbuckle Alternative High School

10. REPORTS: INFORMATION/
DISCUSSION
 - A. Facilities / Transportation Report
 - B. 2016/17 First Interim Report

- C. Estimate of Students Requesting Temporary Independent Study – December 2016
 - D. Developer Fee Annual Report
 - E. Process for Establishing Bond Citizens Oversight Committee
11. PJUEA (Pierce Joint Unified Educators Association) Report INFORMATION
12. CSEA (California School Employees Association) Report INFORMATION
13. ANNUAL BOARD ORGANIZATIONAL MEETING – PART II: ACTION
- A. Appointment of Superintendent as the Official Secretary to the Board of Trustees
 - B. Appointment of Board Representatives to the Following:
 - 1. SELPA Board
 - 2. Technology Committee
 - 3. Facilities Committee
 - a. Cafeteria Committee
 - 4. Ag Advisory Committee
 - 5. Safety Committee
 - 6. District Advisory Committee
 - 7. District English Learners Advisory Committee
 - C. Approve 2017 Board Meeting Schedule
 - D. Approve Timelines for Superintendent Evaluation and Board Self-Evaluation
 - E. Approve Warrant Order Signatures Authorizing Certain Employees to Sign on Behalf of the District
 - F. Approve 2017 Board Governance Calendar
14. Consider and approve **2016/17 First Interim Report** ACTION
15. Consider and approve **Safe School Plan** for: ACTION
- A. **Pierce High School/Arbuckle Alternative High School**
16. Consider and approve **Resolution #16/17 – 12: Budget Revision** ACTION
17. Consider and approve **Teacher Consent Form** for: ACTION
- A. **Laurie Amsler – PHS**
 - B. **Charles Franklin - PHS**
18. Consider and approve **Pierce Joint Unified School District Vehicle Surplus** ACTION
19. Consider and approve Consent Agenda: ACTION
- A. Minutes of November 17, 2016 Regular Board Meeting
 - B. Warrant List for November 2016
 - C. Interdistrict Transfers:
 - 1. Transferring **OUT** for the 2016/17 School Year:
 - a. Two (2) Students to Colusa CA (new)
 - 2. Transferring **OUT** for the 2017/18 School Year:
 - a. One (1) Student to Woodland CA (continuing)

D. Donations:

1. Pierce Pride Foundation – Football PHS
2. Nichols Estate – FFA PHS
3. Jason and Amanda Gibbons – Shady Creek JJH
4. Arbuckle Run for Education Committee – STEM Materials AES
5. Willa K. Boehm – Shady Creek JJH

E. Contracts:

1. Proposal between Pierce Joint Unified School District and JM Consulting Services for State School Facility Consulting Services
2. Proposal between Pierce Joint Unified School District and JM King Consulting Services for Updated Enrollment Projections

20. Items to be agendized for the next regular meeting:

21. Superintendent’s Report

22. Board President Report

23. CLOSED SESSION:

ACTION

A. PUBLIC EMPLOYMENT: Pursuant to Government Code sec. 54957, the Board will meet in CLOSED SESSION to discuss employee matters:

Certification	Position	Status
Classified	Campus Supervisor - AES	Hiring
Certificated	Long Term Substitute Math – PHS	Hiring
Classified	After School Program Paraeducator – AES	Resignation
Classified	After School Program Site Lead – JJH	Hiring

B. CONFERENCE WITH LABOR NEGOTIATOR: Pursuant to Government Code Section 54957.6, the Board will meet in CLOSED SESSION to give direction to Agency Negotiator, Carol Geyer, regarding negotiations with PJUEA (Pierce Joint Unified Educators Association), CSEA (California School Employees Association), and unrepresented groups.

C. PUBLIC EMPLOYEE DISCIPLINE / DISMISSAL / RELEASE: Pursuant to Government Code sec. 54957, the Board will meet in CLOSED SESSION to discuss public employee discipline/dismissal/release

24. OPEN SESSION - REPORT ACTION TAKEN IN CLOSED SESSION:

A. PUBLIC EMPLOYMENT: Pursuant to Government Code sec. 54957, the Board will meet in CLOSED SESSION to discuss employee matters:

Certification	Position	Status
Classified	Campus Supervisor – AES	Hiring
Certificated	Long Term Substitute Math – PHS	Hiring
Classified	After School Program Paraeducator – AES	Resignation
Classified	After School Program Site Lead – JJH	Hiring

- B. CONFERENCE WITH LABOR NEGOTIATOR: Pursuant to Government Code Section 54957.6, the Board will meet in CLOSED SESSION to give direction to Agency Negotiator, Carol Geyer, regarding negotiations with PJUEA (Pierce Joint Unified Educators Association), CSEA (California School Employees Association), and unrepresented groups.

- C. PUBLIC EMPLOYEE DISCIPLINE / DISMISSAL / RELEASE: Pursuant to Government Code sec. 54957, the Board will meet in CLOSED SESSION to discuss public employee discipline/dismissal/release

25. Adjourn

In compliance with the American with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact our office at (530) 476-2892 x13000. Notification at least 48 hours prior to the meeting will enable the office to make reasonable arrangements to ensure accessibility to the Board meeting. (Government Code § 54954.2)



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

4

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

November 28, 2016

To the Board of Trustees
Pierce Joint Unified School District
Arbuckle, California

We have audited the basic financial statements of Pierce Joint Unified School District (the "District") as of and for the year ended June 30, 2016, and have issued our report thereon dated November 28, 2016. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 6, 2015 and addendum dated November 17, 2016, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201C, in conjunction with this, we annually review with all engagement staff potential conflicts and obtain a conflict certification. In addition, we inquire on each engagement about potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the fiscal year ended June 30, 2016. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. However, there are new Governmental Accounting Standards that may affect the District in future years. See Attachment I.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the collectability of receivables and the District's proportionate share of net pension liability.

Management's estimate of the collectability of receivables is based on past experience with collections from various entities. The estimate for the District's proportionate share of net pension liability is based on an actuarial study. We evaluated key factors and assumptions used to develop the estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The pension disclosures included in footnote 6, required significant judgement to calculate the district's proportionate share of the net pension liability for CalPERS and CalSTRS.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements identified as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no audit adjustments identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 28, 2016 (Attachment II).

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Services

We have assisted management in preparing the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by management.

Management's responsibilities for other services included designating qualified individuals with the skill, knowledge, and experience to be responsible and accountable for overseeing financial statement preparation and any other nonattest services we performed as part of this engagement. Management has represented that they have evaluated the adequacy and results of those services and is accepting responsibility for them.

James Marta & Company LLP
Certified Public Accountants

This report is intended solely for the information and use of the Board of Education and management of Pierce Joint Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 28, 2016

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the District in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the District. For the complete text of these and other GASB standards, visit www.gasb.org and click on the "Standards & Guidance" tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB 72 - Fair Value Measurement and Application

Effective for the fiscal year ending June 30, 2016

This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

GASB 73 - Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68

Effective for the fiscal year ending June 30, 2017

This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans* and Statement 68 for pension plans and pensions that are within their respective scopes.

The requirements of this Statement extend the approach to accounting and financial reporting established in Statement 68 to all pensions, with modifications as necessary to reflect that for accounting and financial reporting purposes, any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement 68 should not be considered pension plan assets. It also requires that information similar to that required by Statement 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and nonemployer contributing entities.

GASB 74 Financial Reporting for Postemployment Benefits Other Than Pension Plans (OPEB)

Effective for the fiscal year ending June 30, 2017

This standard establishes the requirements for other postemployment benefit plans administered by trusts to report on their operations, including setting new uniform requirements for actuarial valuations of the total OPEB liability, and reporting various 10-year trend data as required supplementary information. The financial statements of pension plans will not change substantially as a result of GASB 74, though the additional note disclosures and required supplementary information will be significant. Additionally, actuarial valuations conducted in accordance with GASB 74 will have to match the government's fiscal year, or be rolled forward to that date by the actuary.

Because the District does not offer postemployment benefits other than pension plans, we do not expect GASB 74 to have any significant impact on the District at this time.

GASB 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
Effective for the fiscal year ending June 30, 2018

This standard establishes new requirements for governments to report a “net OPEB liability” for the unfunded portion of its other postemployment benefits, which includes retiree medical benefits.

Historically, governments have only been required to report a net OPEB liability to the extent that they have not met the annual required contribution (ARC) in any given year. Upon implementation of this standard, governments will be required to report a net OPEB liability based on the current funded status of their OPEB plans. Changes in this liability from year to year will largely be reflected on the income statement, though certain amounts will be deferred and amortized over varying periods.

Because the District does not offer postemployment benefits other than pension plans, we do not expect GASB 75 to have any significant impact on the District at this time.

GASB 76 - The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments

Effective for the fiscal year ending June 30, 2016

The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

GASB 77 - Tax Abatement Disclosures

Effective for the fiscal year ending June 30, 2016

This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

- Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients
- The gross dollar amount of taxes abated during the period
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

GASB 78 – Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans
Effective for the fiscal year ended June 30, 2016

This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.

Because the District does not offer a defined benefit pension plan with the characteristics above, we do not expect GASB 78 to have any significant impact on the District at this time.

GASB 79 – Certain External Investment Pools and Pool Participants
Effective for the fiscal year ended June 30, 2016

This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes.

Because the investment pool the District participates in does not meet the criteria within GASB 79, we do not expect GASB 79 to have any significant impact on the District at this time.

GASB 80 – Blending Requirements for Certain Component Units – an amendment of GASB 14
Effective for the fiscal year ended June 30, 2017

This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.

Because the District is not a component unit, nor does it have any component units, we do not expect GASB 80 to have any significant impact on the District at this time.

GASB 81 – Irrevocable Split-Interest Agreements

Effective for the fiscal year ended June 30, 2017

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

Because the District is not involved in an irrevocable split-interest agreement, we do not expect GASB 81 to have any significant impact on the District at this time.

GASB 82 – Pension Issues – an amendment of GASB Statements 67, 68 and 73

Effective for the fiscal year ended June 30, 2017

The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

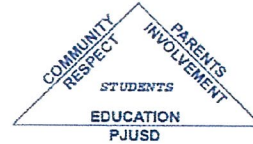
Prior to the issuance of this Statement, Statements 67 and 68 required presentation of covered-employee payroll, which is the payroll of employees that are provided with pensions through the pension plan, and ratios that use that measure, in schedules of required supplementary information. This Statement amends Statements 67 and 68 to instead require the presentation of covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure.

This Statement clarifies that payments that are made by an employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements should be classified as plan member contributions for purposes of Statement 67 and as employee contributions for purposes of Statement 68. It also requires that an employer's expense and expenditures for those amounts be recognized in the period for which the contribution is assessed and classified in the same manner as the employer classifies similar compensation other than pensions (for example, as salaries and wages or as fringe benefits).

Pierce Joint Unified School District

P.O. Box 239 • Arbuckle CA 95912 • (530) 476-2892 • Fax (530) 476-2289

Carol Geyer, Superintendent



MANAGEMENT REPRESENTATION LETTER

November 28, 2016

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pierce Joint Unified School District (the "District") as of June 30, 2016 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP); and for the purpose of expressing an opinion on compliance for major federal award programs pursuant to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 28, 2016:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated May 6, 2015, and addendum dated November 17, 2016, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.
- We have a process to track the status of audit findings and recommendations.

Board of Trustees: Amy Charter • Abel Gomez • John Friel • Nadine High • Debbie Charter
President Vice-President Clerk Member Member

- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, non-spendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Except as disclosed in Note 4 to the financial statements, all expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All inter-fund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.

- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Pierce Joint Unified School District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Pierce Joint Unified School District is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

- Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
- Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
- Pierce Joint Unified School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Additional Representations

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Standards and Procedures for Audits of California K-12 Local Educational Agencies, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Standards and Procedures for Audits of California K-12 Local Educational Agencies, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- The methods of measurement or presentation have not changed from those used in the prior.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- The methods of measurement or presentation have not changed from those used in the prior period.

Pension and Postretirement Benefits

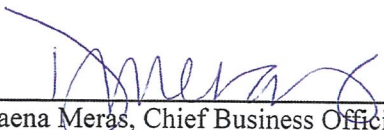
- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- We are unable to determine the possibility of a withdrawal liability in a multiemployer benefit plan.

Federal Award Programs

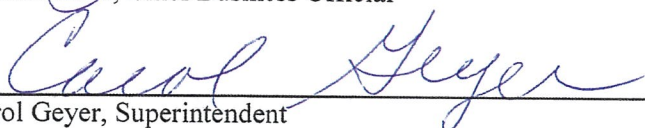
With respect to federal award programs:

- We are responsible for understanding and complying with, and have complied with, the requirements of the Uniform Guidance.
- We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.
- We have identified and disclosed to you the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- We have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the Uniform Guidance, relating to federal awards
- We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective plan that meets the requirements of the Uniform Guidance.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- The reporting package does not include protected personally identifiable information.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- We have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.



Daena Meras, Chief Business Official



Carol Geyer, Superintendent

PIERCE JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF COLUSA
ARBUCKLE, CALIFORNIA
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

PIERCE JOINT UNIFIED SCHOOL DISTRICT

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements	
Balance Sheet – Governmental Funds	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Governmental Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	15
Statement of Fiduciary Net Position	16
Notes to the Basic Financial Statements	17
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP) and Actual - General Fund	39
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP) and Actual – Cafeteria Fund	40
Schedule of Proportionate Share of Net Pension Liability	41
Schedule of Pension Contributions	42
Notes to Required Supplementary Information	43

PIERCE JOINT UNIFIED SCHOOL DISTRICT

TABLE OF CONTENTS

SUPPLEMENTARY INFORMATION

Combining Balance Sheet – Non-major Governmental Funds	44
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds	45
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	46
Organization	47
Schedule of Average Daily Attendance	48
Schedule of Instructional Time	49
Schedule of Charter Schools	50
Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements	51
Schedule of Expenditures of Federal Awards	52
Schedule of Financial Trends and Analysis	53
Notes to Supplementary Information	54

OTHER INDEPENDENT AUDITOR’S REPORTS

Independent Auditor's Report on Compliance with State Laws and Regulations	55
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	58
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	60

FINDINGS AND RECOMMENDATIONS

Schedule of Findings and Questioned Costs	63
Status of Prior Year Recommendations	67



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Pierce Joint Unified School District
Arbuckle, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pierce Joint Unified School District (the "District"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Pierce Joint Unified School District (the "District"), as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual - General Fund and Cafeteria Fund, Schedule of Proportionate Share of Net Pension Liability and Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information as listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2016 on our consideration of the District's 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 District's internal control over financial reporting and compliance.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 28, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

PIERCE JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

The following discussion and analysis provides an overview of the financial position and activities of the Pierce Joint Unified School District (the "District") for the year ended June 30, 2016. This discussion has been prepared by management and should be read in conjunction with the financial statements and notes thereto which follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets), as well as all liabilities (including long-term obligations). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for each of the two categories of activities: governmental and fiduciary.

The *Governmental Activities* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The *Fiduciary Activities* only report a balance sheet and do not have a measurement focus.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Pierce Joint Unified School District.

DISTRICT-WIDE STATEMENTS

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken in to account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, the District activities are reported as follows:

Governmental Activities -The District reports all of its services in this category. This includes the education of transitional kindergarten through grade twelve students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, as well as general obligation bonds, finance these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the most significant funds -not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Governmental Funds

Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measure cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic service it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the *Statement of Net Position* and the *Statement of Activities*) and governmental funds in a reconciliation following each governmental fund financial statement.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position, as of June 30, 2016, was \$5,692,611 reflecting an increase of 77%.

Table 1 – Net Position

	Governmental Activities		Net Change
	2016	2015	
Assets			
Current and other assets	\$ 10,191,202	\$ 8,485,080	\$ 1,706,122
Capital assets	10,315,264	10,495,933	(180,669)
Total Assets	20,506,466	18,981,013	1,525,453
Deferred Outflows of Resources			
Deferred loss on refunding of bonds	24,302	30,214	(5,912)
Deferred outflows on pensions	1,641,593	963,725	677,868
Total Deferred Outflows	1,665,895	993,939	677,868
Liabilities			
Current liabilities	679,229	925,198	(245,969)
Long-term obligations	15,115,444	13,657,253	1,458,191
Total Liabilities	15,794,673	14,582,451	1,212,222
Deferred Inflows of Resources			
Deferred inflows on pensions	685,077	2,178,864	(1,493,787)
Net Position			
Net investment in capital assets	5,250,625	5,229,049	21,576
Restricted	1,389,859	359,895	1,029,964
Unrestricted	(947,873)	(2,375,307)	1,427,434
Total Net Position	\$ 5,692,611	\$ 3,213,637	\$ 2,478,974

PIERCE JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

Change in Net Position

The District's total revenues increased 17.1% to \$17,280,516. The total cost of all programs and services increased 11.5% to \$14,801,542. The District's expenses are predominantly related to educating and caring for students (70%). The purely administrative activities of the District accounted for 7.3% of total costs.

Table 2 – Change in Net Position

	<u>Governmental Activities</u>		<u>Net Change</u>
	<u>2016</u>	<u>2015</u>	
Revenues			
Program revenues:			
Charges for services	\$ 255,149	\$ 274,582	\$ (19,433)
Operating grants and contributions	1,825,346	1,889,180	(63,834)
General revenues:			
Federal and State aid not restricted	10,499,000	8,450,055	2,048,945
Property taxes	3,950,033	3,532,982	417,051
Other general revenues	750,988	612,690	138,298
Total Revenues	<u>17,280,516</u>	<u>14,759,489</u>	<u>2,521,027</u>
Expenses			
Instruction-related	8,998,208	7,960,520	1,037,688
Student support services	1,356,288	1,193,154	163,134
Administration	1,078,725	1,098,384	(19,659)
Maintenance and operations	1,644,522	1,511,487	133,035
Other	1,723,799	1,515,007	208,792
Total Expenses	<u>14,801,542</u>	<u>13,278,552</u>	<u>1,522,990</u>
Change in Net Position	<u>\$ 2,478,974</u>	<u>\$ 1,480,937</u>	<u>\$ 998,037</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

Governmental Activities

As reported in the Statement of Activities, the cost of all of our governmental activities was \$14,801,542 and \$13,278,552 for June 30, 2016 and 2015, respectively.

The Statement of Activities reflects the net cost of each of the District's largest functions - instruction, student support, administration, maintenance and operations, and other costs. Included in this table are each program's net costs (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the school year, the governmental funds reported a combined fund balance of \$9,523,196 which is an increase of \$1,950,008 from last year.

General Fund Budgetary Highlights

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revised figures and updated 45 days after the State approves its final budget. In addition, the District revises its budget at First and Second Interim and any other time there are significant changes.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Capital assets, net of depreciation, decreased \$180,669 in fiscal year 2015-16, as accumulated depreciation grew at a higher rate than acquisitions and improvements.

Long-Term Liabilities

Total long-term liabilities increased \$1,458,191 in fiscal year 2015-16. This was mainly due to increases in Net Pension Liability of \$1,696,531 and Accrued Interest Liability of \$197,755. General Obligation Bond Liability decreased by \$400,000.

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

- Student enrollment and attendance are primary factors in the computation of most funding formulas for public schools in the State of California. Enrollment is expected to decrease slightly in fiscal year 2016-17.
- The future predictions require management to plan carefully and prudently to provide the resources to meet student needs over the next several years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the: District Office, Pierce Joint Unified School District, 540-A 6th Street, Arbuckle, California 95912.

BASIC FINANCIAL STATEMENTS

PIERCE JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2016

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 9,467,237
Receivables	703,705
Prepaid expenses	20,260
Capital assets, net of accumulated depreciation	<u>10,315,264</u>
Total Assets	<u>20,506,466</u>
DEFERRED OUTFLOWS	
Deferred loss on refunding of bonds	24,302
Deferred outflows on pensions (note 6)	<u>1,641,593</u>
Total deferred outflows	<u>1,665,895</u>
LIABILITIES	
Accounts payable and other current liabilities	611,541
Unearned revenue	67,688
Long-term liabilities:	
Due within one year	482,069
Due in more than one year	<u>14,633,375</u>
Total Liabilities	<u>15,794,673</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows on pensions (note 6)	<u>685,077</u>
NET POSITION	
Net investment in capital assets	5,250,625
Restricted	1,389,859
Unrestricted	<u>(947,873)</u>
Total Net Position	<u>\$ 5,692,611</u>

The accompanying notes are an integral part of these financial statements.

PIERCE JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
Instruction	\$ 7,997,660	\$ 108,997	\$ 1,091,583	\$ -	\$ (6,797,080)
Instructional library, media and technology	37,357	-	38,615	-	1,258
School site administration	963,191	1,301	51,151	-	(910,739)
Pupil Services:					
Home-to-school transportation	358,259	-	8,095	-	(350,164)
Food services	655,502	129,958	528,937	-	3,393
All other pupil services	342,527	-	19,087	-	(323,440)
General administration:					
Centralized data processing	260,406	-	-	-	(260,406)
All other general administration	818,319	6,656	76,460	-	(735,203)
Plant services	1,644,522	299	3,147	-	(1,641,076)
Ancillary services	197,963	7,938	8,198	-	(181,827)
Community services	12,699	-	73	-	(12,626)
Enterprise activities	3,781	-	-	-	(3,781)
Interest on long-term debt	34,264	-	-	-	(34,264)
Other outgo	763,982	-	-	-	(763,982)
Depreciation (unallocated)	711,110	-	-	-	(711,110)
Total governmental activities	<u>\$ 14,801,542</u>	<u>\$ 255,149</u>	<u>\$ 1,825,346</u>	<u>\$ -</u>	<u>(12,721,047)</u>
General Revenues					
Taxes and subventions:					
Taxes levied for general purposes					3,471,831
Taxes levied for debt service					476,946
Taxes levied for other specific purposes					1,256
Federal and state aid not restricted to specific purposes					10,499,000
Interest and investment earnings					144,381
Interagency revenues					20,321
Miscellaneous					586,286
Total General Revenues					<u>15,200,021</u>
Change in Net Position					2,478,974
Net Position - July 1, 2016					<u>3,213,637</u>
Net Position - June 30, 2016					<u>\$ 5,692,611</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2016

	<u>General Fund</u>	<u>Capital Facilities Fund</u>	<u>Cafeteria Fund</u>	<u>All Non-Major Funds</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$ 7,020,960	\$ 1,212,497	\$ 110,467	\$ 1,123,313	\$ 9,467,237
Accounts receivable	609,629	19,639	73,166	1,271	703,705
Due from other funds	94,595	-	216	-	94,811
Prepaid expenses	20,260	-	-	-	20,260
Total Assets	<u>\$ 7,745,444</u>	<u>\$ 1,232,136</u>	<u>\$ 183,849</u>	<u>\$ 1,124,584</u>	<u>\$ 10,286,013</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 594,741	\$ -	\$ 5,577	\$ -	\$ 600,318
Due to other funds	216	4,679	89,916	-	94,811
Unearned revenue	67,688	-	-	-	67,688
Total Liabilities	<u>662,645</u>	<u>4,679</u>	<u>95,493</u>	<u>-</u>	<u>762,817</u>
Fund balances					
Nonspendable	30,260	-	-	-	30,260
Restricted	374,155	-	88,356	927,348	1,389,859
Assigned	1,629,101	1,227,457	-	197,236	3,053,794
Unassigned	5,049,283	-	-	-	5,049,283
Total Fund Balances	<u>7,082,799</u>	<u>1,227,457</u>	<u>88,356</u>	<u>1,124,584</u>	<u>9,523,196</u>
Total liabilities and fund balances	<u>\$ 7,745,444</u>	<u>\$ 1,232,136</u>	<u>\$ 183,849</u>	<u>\$ 1,124,584</u>	<u>\$ 10,286,013</u>

The accompanying notes are an integral part of these financial statements.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

JUNE 30, 2016

Total fund balances - governmental funds	\$	9,523,196
--	----	-----------

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost:	\$ 21,906,844	
Accumulated depreciation:	<u>(11,591,580)</u>	
Net:		10,315,264

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.

Deferred outflows of resources relating to pensions		1,641,593
Deferred inflows of resources relating to pensions		(685,077)

Unamortized costs: In governmental funds, deferred loss on refunding of bonds are recognized as expenditures in the period they are incurred. In the government-wide statements, deferred loss on refunding of bonds are amortized over the life of the debt.

24,302

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred.

(11,223)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable:	\$ (5,064,639)	
Net pension liability	(9,889,764)	
Supplemental employee retirement plan	(105,597)	
Compensated absences payable	<u>(55,444)</u>	
		<u>(15,115,444)</u>

Total net position, governmental activities:	\$	<u>5,692,611</u>
--	----	------------------

PIERCE JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS

JUNE 30, 2016

	General Fund	Capital Facilities Fund	Cafeteria Fund	All Non-Major Funds	Total
REVENUES					
LCFF sources	\$ 12,948,553	\$ -	\$ -	\$ -	\$ 12,948,553
Federal revenue	396,468	-	513,906	-	910,374
Other state revenues	1,849,770	1,256	39,981	1,603	1,892,610
Other local revenues	725,128	177,050	140,272	486,525	1,528,975
Total revenues	15,919,919	178,306	694,159	488,128	17,280,512
EXPENDITURES					
Certificated salaries	6,090,785	-	-	-	6,090,785
Classified salaries	1,695,669	-	287,452	-	1,983,121
Employee benefits	2,623,020	-	101,742	-	2,724,762
Books and supplies	1,117,374	-	276,043	48,679	1,442,096
Services and other operating expenditures	1,441,483	126,962	17,210	61,685	1,647,340
Capital outlay	226,377	-	-	171,288	397,665
Other outgo	579,427	-	34,873	-	614,300
Debt service expenditures	-	-	-	430,435	430,435
Total expenditures	13,774,135	126,962	717,320	712,087	15,330,504
Excess (deficiency) of revenues over expenditures	2,145,784	51,344	(23,161)	(223,959)	1,950,008
OTHER FINANCING SOURCES (USES)					
Operating transfers in	4,679	-	-	450,000	454,679
Operating transfers out	(450,000)	(4,679)	-	-	(454,679)
Total other financing sources (uses)	(445,321)	(4,679)	-	450,000	-
Net change in fund balances	1,700,463	46,665	(23,161)	226,041	1,950,008
Fund balances, July 1, 2015	5,382,336	1,180,792	111,517	898,543	7,573,188
Fund balances, June 30, 2016	\$ 7,082,799	\$ 1,227,457	\$ 88,356	\$ 1,124,584	\$ 9,523,196

The accompanying notes are an integral part of these financial statements.

PIERCE JOINT UNIFIED SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF
ACTIVITIES**

JUNE 30, 2016

Total net change in fund balances - governmental funds: \$ 1,950,008

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 530,441	
Depreciation expense:	<u>(711,110)</u>	(180,669)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 400,000

Accreted interest on capital appreciation bonds is recognized as an expense in the government-wide statement of activities. (197,755)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was: 2,083

Supplemental Employee Retirement Plan (SERP): In governmental funds, SERP costs are recognized when employer payments are made. In the statement of activities, SERP costs are recognized on the accrual basis. This year, the difference between SERP costs and actual employer payments was: 48,075

Pensions: In government funds, pension costs are recognized when employer contributions are made in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 475,124

Compensated absences in governmental funds are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: (11,980)

Deferred loss on refunding of bonds: In governmental funds, loss on refunding of bonds is recognized when the loss is incurred. In the statement of activities, deferred losses are amortized over the life of the new debt. The amount amortized in the current year was: (5,912)

Total change in net position - governmental activities \$ 2,478,974

PIERCE JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2016

	<u>Agency Fund</u> <u>Student Body</u>
Assets:	
Cash on hand and in banks	\$ 157,498
Total Assets	<u>\$ 157,498</u>
Liabilities:	
Due to student groups	157,498
Total Liabilities	<u>\$ 157,498</u>

The accompanying notes are an integral part of these financial statements.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. HISTORY OF THE ORGANIZATION

The Pierce Joint Unified School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five member Governing Board elected by registered voters of the District, which comprises an area in Colusa County. The District serves students in grades kindergarten through twelfth.

B. REPORTING ENTITY

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District has determined that no outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity that would exercise such oversight responsibility that would result in the District being considered a component unit of that entity.

C. ACCOUNTING POLICIES

The District prepares its financial statements in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA) and complies with the policies and procedures of the Department of Education's *California School Accounting Manual*.

D. BASIS OF PRESENTATION

Government-wide Financial Statements

The statement of net position and the statement of activities report information on all of the non-fiduciary activities of the District and its component units. The effect of interfund activity, within the governmental activities, has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

D. BASIS OF PRESENTATION (CONTINUED)

Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

F. FUND ACCOUNTING

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, non-major, and fiduciary funds as follows:

Governmental Funds

The **General Fund** is the general operating fund of the District and accounts for all revenues and expenditures of the District, not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The **Cafeteria Fund** is used to account separately for federal, state, and local resources to operate the food service program.

The **Debt Service Funds** are used to account for the accumulation of restricted, committed, or assigned resources for the payment of principal and interest on general long-term obligations.

The **Bond Interest and Redemption Fund** is used for the repayment of bonds issued for a district (Education Code Sections 15125-15262).

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

F. FUND ACCOUNTING (CONTINUED)

The **Capital Projects Funds** are used to account for resources used for the acquisition or construction of major capital facilities and equipment. This classification includes the Capital Facilities Fund.

The **Special Reserve Fund for Capital Outlay Projects** is used primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

The **Capital Facilities Fund** is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (Education Code sections 17620–17626).

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of other parties in a trustee or agent capacity. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

The **Agency Funds** are used to account for assets of others for which the District acts as an agent. The District maintains accounts for student body activities at each school site.

G. BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By State law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

H. ENCUMBRANCES

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

I. DEPOSITS AND INVESTMENTS

The District is authorized to maintain cash in banks and revolving funds that are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

J. PREPAID EXPENSES/EXPENDITURES

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to recognize expenditures when incurred. Prepaid expenses include the costs of issuance associated with bond issues, which are amortized over the life of the bond obligation. Reported expenses are equally offset by a net position reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

K. INVENTORY

Inventory in the Cafeteria Fund consists mainly of consumable supplies held for future use and are valued at average cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools. Maintenance and other supplies held for physical plant repair, transportation supplies, and operating supplies are not included in inventories; rather, these amounts are recorded as expenditures when purchased.

The Cafeteria Fund records supplies expense which includes a handling charge for the delivery of government surplus food commodities. The state does not require the Cafeteria Fund to record the fair market value of these commodities. The supplies expenditures would have been greater had the District paid fair market value for the government surplus commodities.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

L. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives as follows: buildings and improvements, 5 to 50 years; furniture and equipment, 2 to 15 years; and vehicles, 8 years.

M. UNEARNED REVENUE

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

N. COMPENSATED ABSENCES

All vacation pay is accrued when incurred in the government-wide financial statements. Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

O. LONG-TERM OBLIGATIONS

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term obligations are recognized as liabilities in the governmental fund financial statements when due.

P. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

Q. RESTRICTED NET POSITION

Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then, unrestricted resources as they are needed.

R. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the District is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the *specific purposes* determined by a formal action of the government's highest level of decision-making authority: the Board of Trustees. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Trustees.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the District's adopted policy, only the Board of Trustees is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the District considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

S. LOCAL CONTROL FUNDING FORMULA/PROPERTY TAX

The District's local control funding formula is received from a combination of local property taxes, state apportionments, and other local sources.

The County of Colusa is responsible for assessing, collecting and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. Taxes are levied for each fiscal year on taxable real and personal property in the county. Secured property taxes attach as an enforceable lien on property as of March 1. Property taxes become delinquent after December 10 and April 10, respectively.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

S. LOCAL CONTROL FUNDING FORMULA/PROPERTY TAX (CONTINUED)

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternative method of distribution prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula (LCFF) sources by the District.

The California Department of Education reduces the District's entitlement by the District's local property tax revenue. The balance is paid from the State General Fund, and is known as the state apportionment.

T. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

U. PENSIONS

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Pierce Joint Unified School District's California Public Employees' Retirement System (CalPERS) and California State Teachers Retirement System (CalSTRS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and CalSTRS, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2016 consist of the following:

	Governmental Activities	Fiduciary Activities
Cash in County Treasury	\$ 9,457,237	\$ -
Cash on hand and in banks	-	157,498
Cash in revolving fund	10,000	-
	\$ 9,467,237	\$ 157,498

A. Cash on Hand and in Banks

Cash on hand and in banks consists of all cash held by the District and all cash maintained in commercial bank accounts owned by the District. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation.

B. Cash in Revolving Funds

Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds.

C. Cash in County Treasury

County pool investments consist of District cash held by the Colusa County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The weighted average maturity of the pool is 685 days. The pool is rated AAA by Standard and Poor's.

Interest Rate Risk. California Government Code Section 53601 limits the District's investments to maturities of five years. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented in the next page is the actual rating as of the year-end for each investment type.

Fair Value Measurements. Investments, including derivative instruments that are not hedging derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements at June 30, 2016 are as shown on the following page.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

2. CASH AND CASH EQUIVALENTS (CONTINUED)

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
US Agency, Treasury & Municipal Notes (USATM):				
US Treasury Notes:	\$ 1,115,561	\$ -	\$ -	\$ 1,115,561
LAIF	4,927,489	3,424,187	-	8,351,676
Total	<u>6,043,050</u>	<u>3,424,187</u>	<u>-</u>	<u>9,467,237</u>

3. INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as are imbursement. All other interfund transactions are treated as transfers.

As of June 30, 2016, the interfund balances were as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 94,595	\$ 216
Cafeteria Fund	216	89,916
Capital Facilities Fund	-	4,679
Total	<u>\$ 94,811</u>	<u>\$ 94,811</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended. Interfund transfers for the 2015-2016 fiscal year is as follows:

Transfer from General Fund to Special Reserve Fund for Capital Outlay Projects for the funding of technology building expenditures.	\$ 450,000
Transfer from Capital Facilities Fund to the General Fund for developer fees revenues.	<u>4,679</u>
Total Transfers	<u>\$ 454,679</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions and Transfers	Deductions and Transfers	Balance June 30, 2016
Non-depreciable assets:				
Land	\$ 89,042	\$ -	\$ -	\$ 89,042
Work in progress	383,248	221,533	604,781	-
	<u>472,290</u>	<u>221,533</u>	<u>604,781</u>	<u>89,042</u>
Depreciable assets:				
Sites and improvements	742,787	58,979	-	801,766
Building and improvements	18,450,688	749,798	-	19,200,486
Furniture and equipment	1,710,638	104,912	-	1,815,550
	<u>20,904,113</u>	<u>913,689</u>	<u>-</u>	<u>21,817,802</u>
Totals, at cost	<u>21,376,403</u>	<u>1,135,222</u>	<u>604,781</u>	<u>21,906,844</u>
Accumulated depreciation:				
Sites and improvements	(479,166)	(27,930)	-	(507,096)
Building and improvements	(9,160,003)	(569,955)	-	(9,729,958)
Furniture and equipment	(1,241,301)	(113,225)	-	(1,354,526)
	<u>(10,880,470)</u>	<u>(711,110)</u>	<u>-</u>	<u>(11,591,580)</u>
Depreciable assets, net	<u>10,023,643</u>	<u>202,579</u>	<u>-</u>	<u>10,226,222</u>
Capital assets, net	<u>\$ 10,495,933</u>	<u>\$ 424,112</u>	<u>\$ 604,781</u>	<u>\$ 10,315,264</u>

The entire amount of depreciation expense was unallocated.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

5. LONG-TERM LIABILITIES

Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term liabilities for the year ended June 30, 2016, is shown below:

	Balance			Balance	Due
	July 1, 2015	Additions	Deductions	June 30, 2016	Within
					One Year
General Obligation Bonds	\$ 3,476,041	\$ -	\$ 400,000	\$ 3,076,041	\$ 425,000
Accreted Interest	1,790,843	197,755	-	1,988,598	-
Compensated Absences	43,464	11,980	-	55,444	-
Supplemental Employee Retirement Plan	153,672	-	48,075	105,597	57,069
Net Pension Liability	8,193,233	1,696,531	-	9,889,764	-
	<u>\$ 13,657,253</u>	<u>\$ 1,906,266</u>	<u>\$ 448,075</u>	<u>\$ 15,115,444</u>	<u>\$ 482,069</u>
Deferred Loss On Refunding	<u>\$ (30,214)</u>	<u>\$ -</u>	<u>\$ (5,912)</u>	<u>\$ (24,302)</u>	<u>\$ -</u>

The Bond Interest and Redemption Fund makes payments for the general obligation bonds. The accrued vacation (compensated absences) and the Supplemental Early Retirement Plan (SERP) will be paid by the fund for which the employee works.

General Obligation Bonds

In 2002, the District issued \$1,736,041 of capital appreciation bonds with interest rates between 5.30% and 5.64% that mature in 2028. In September 2011, the District issued \$2,850,000 of refunding bonds to retire 2002 current interest bonds originally issued in the amount of \$4,260,000. The refunding bonds bear interest between 0.65% and 3.00% and are due in annual installments ranging from \$360,000 to \$470,000 through August 2018.

Description	Date Of Issue	Interest Rates	Maturity Date	Amount of Original Issue	Outstanding July 1, 2015	Accreted	Redeemed	Outstanding June 30, 2016
						Interest Current Year	Current Year	
Capital Appreciation	2002	5.30 - 5.64%	8/1/2027	\$ 1,736,041	\$ 3,526,884	\$ 197,755	\$ -	\$ 3,724,639
Current Interest	2011	0.65 - 3.00%	8/1/2018	2,850,000	1,740,000	-	400,000	1,340,000
				<u>\$ 4,586,041</u>	<u>\$ 5,266,884</u>	<u>\$ 197,755</u>	<u>\$ 400,000</u>	<u>\$ 5,064,639</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

5. LONG-TERM LIABILITIES (CONTINUED)

General Obligation Bonds

The annual requirements to pay off the general obligation bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	\$ 425,000	\$ 23,323	\$ 448,323
2018	445,000	15,260	460,260
2019	470,000	5,405	475,405
2020	217,613	312,387	530,000
2021	210,590	339,410	550,000
2022-2026	955,026	2,079,974	3,035,000
2027-2031	352,812	1,022,188	1,375,000
Totals	<u>\$ 3,076,041</u>	<u>\$ 3,797,947</u>	<u>\$ 6,873,988</u>

Supplemental Employee Retirement Program

During fiscal year 2011-12 the District adopted an additional early retirement incentive program. Beginning September 1, 2012 and subject to a lifetime cap of \$40,440, the District will pay up to \$8,088 annually toward a District provided health and welfare benefit plan on behalf of retirees who meet certain criteria. The retiree must be at least 55 years of age and have 5 years of consecutive service within the District immediately preceding his/her retirement. Payment towards the District provided health and welfare benefit package selected by the retiree shall continue until the retiree's death or until the District has paid the total capped amount of \$40,440, whichever comes first. In 2013-14, two new retirees elected to participate in the retirement incentive program. Future estimated payments at June 30, 2016 are as follows:

Year Ended June 30,	Principal
2017	\$ 57,069
2018	16,176
2019	16,176
2020	8,088
2021	8,088
Totals	<u>\$ 105,597</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

6. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the Public Employees' Retirement System (PERS).

California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

State Teachers' Retirement System (STRS)

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

The Plans' provisions and benefits in effect at June 30, 2016, are summarized as follows:

	CalPERS		STRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 60	2% @60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	60	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	6%	8.15%	8.15%
Required employer contribution rates	11.847%	11.847%	10.73%	10.73%

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Contributions

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The 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. Pierce Joint Unified School District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

STRS

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2016, the contributions recognized as part of pension expense for the Plan were:

	<u>CalPERS</u>	<u>STRS</u>	<u>Total</u>
Contributions - employer	\$ 220,106	\$ 635,416	\$ 855,522
On behalf contributions - state	-	355,978	355,978
Total	<u>\$ 220,106</u>	<u>\$ 991,394</u>	<u>\$ 1,211,500</u>

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2016, Pierce Joint Unified School District reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	<u>Proportionate Share of Net Pension Liability</u>
CalPERS	\$ 2,199,655
STRS	7,690,109
Total Net Pension Liability	<u>\$ 9,889,764</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Pierce Joint Unified School District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2015, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 using standard update procedures. Pierce Joint Unified School District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2014 and 2015 was as follows:

	CalPERS	STRS
Proportion - June 30, 2014	0.01459%	0.01119%
Proportion - June 30, 2015	0.01492%	0.01142%
Change - Increase (Decrease)	0.00033%	0.00024%

For the year ended June 30, 2016, the District recognized pension expense of \$24,918 and \$450,206 for CalPERS and STRS, respectively. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS		STRS		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 220,106	\$ -	\$ 991,394	\$ -	\$ 1,211,500	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2014-15.	18,890	-	121,300	-	140,190	-
Change in employer's proportion and differences between proportionate share of contributions	37,101	135,153	127,088	-	164,189	135,153
Net differences between projected and actual earnings on plan investments	125,714	75,318	-	474,606	125,714	549,924
Total	\$ 401,811	\$ 210,471	\$ 1,239,782	\$ 474,606	\$ 1,641,593	\$ 685,077

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred (inflows)/outflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Inflows of Resources
2017	\$ (7,191)	\$ (56,555)	\$ (63,746)
2018	(7,191)	(56,555)	(63,746)
2019	(7,191)	(56,555)	(63,746)
2020	(7,191)	(56,555)	(63,746)
Total	\$ (28,766)	\$ (226,218)	\$ (254,984)

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions

The total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions:

	<u>CalPERS</u>	<u>STRS</u>
Valuation Date	June 30, 2014	June 30, 2014
Measurement Date	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.65%	7.60%
Inflation	2.75%	3.00%
Payroll Growth Rate	3.00%	3.75%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	7.50%	7.60%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

(1) Net of pension plan investment expenses, including inflation

Discount Rate

CalPERS

The discount rate used to measure the total pension liability was 7.65% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Discount Rate

CalPERS

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>CalPERS</u>		
	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
	<u>100.0%</u>		

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% used for this period

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Discount Rate

STRS

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	STRS	
	Assumed Asset Allocation	Long-Term Expected Real Rate of
Global Equity	55.0%	4.50%
Private Equity	17.0%	6.20%
Real Estate	13.0%	4.35%
Inflation Sensitive	13.0%	3.20%
Fixed Income	1.0%	0.20%
Cash/Liquidity	1.0%	0.00%
Total	100%	

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalPERS		
	Discount Rate - 1% (6.65%)	Current Discount Rate (7.65%)	Discount Rate + 1% (8.65%)
Plan's Net Pension Liability	\$ 3,580,123	\$ 2,199,655	\$ 1,051,705

	STRS		
	Discount Rate - 1% (6.60%)	Current Discount Rate (7.60%)	Discount Rate + 1% (8.60%)
Plan's Net Pension Liability	\$ 11,611,466	\$ 7,690,109	\$ 4,431,145

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS and STRS financial reports.

Payable to the Pension Plan

At June 30, 2016, the District had no outstanding amount of contributions to the pension plans required for the year ended June 30, 2016.

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement systems (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to use Social Security as its alternative plan.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

7. FUND BALANCES

The District reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	<u>General Fund</u>	<u>Capital Facilities Fund</u>	<u>Cafeteria Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
Nonspendable:					
Prepaid Expenses	\$ 20,260	\$ -	\$ -	\$ -	\$ 20,260
Revolving Cash	10,000	-	-	-	10,000
Total Nonspendable	<u>30,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,260</u>
Restricted:					
Child Nutrition: School Programs	-	-	88,356	-	88,356
California Clean Energy Jobs Act	115,457	-	-	-	115,457
Lottery: Instructional Materials	108,554	-	-	-	108,554
Educator Effectiveness	96,371	-	-	-	96,371
Other Restricted Local	53,773	-	-	-	53,773
Bond fund balance	-	-	-	927,348	927,348
Total Restricted	<u>374,155</u>	<u>-</u>	<u>88,356</u>	<u>927,348</u>	<u>1,389,859</u>
Assigned:					
Facilities Needs	-	1,227,457	-	-	1,227,457
Facilities Reserve	-	-	-	197,236	197,236
Other Assignments	1,629,101	-	-	-	1,629,101
Total Assigned	<u>1,629,101</u>	<u>1,227,457</u>	<u>-</u>	<u>197,236</u>	<u>3,053,794</u>
Unassigned:					
Reserve for Economic Uncertainties	5,049,283	-	-	-	5,049,283
 Total Fund Balances	 <u>\$ 7,082,799</u>	 <u>\$ 1,227,457</u>	 <u>\$ 88,356</u>	 <u>\$ 1,124,584</u>	 <u>\$ 9,523,196</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

8. JOINT VENTURES

The District is a member of three joint powers authorities (JPAs). The District pays an annual premium to the entities for their coverage. The relationship between the District, the pools, and the JPAs is such that the JPAs are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

The District is a member of the following joint powers authorities (JPAs):

	Tri-Counties SIG June 30, 2015*	NVSIG June 30, 2015*	SELF June 30, 2016
Total Assets	\$ 15,297,057	\$ 3,475,999	\$ 138,820,266
Deferred Outflows of Resources	69,327	-	266,414
Total Liabilities	12,215,714	1,942,113	117,306,926
Deferred Inflows of Resources	135,426	-	245,133
Net Position	3,015,244	1,533,886	21,534,621
Revenues	\$ 65,688,226	\$ 11,337,926	\$ 13,898,598
Expenditures	66,292,944	11,378,213	24,553,606
Change in Net Position	\$ (604,718)	\$ (40,287)	\$ (10,655,008)

* Latest available audited financial reports.

9. COMMITMENTS AND CONTINGENCIES

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. If the review or audit discloses exceptions, the District may incur a liability to grantor agencies.

10. SUBSEQUENT EVENTS

On November 8, 2016, the voters of the Colusa County approved Measure B by a margin of 68.76%, authorizing the issuance of up to \$15,000,000 of general obligation bonds to improve the quality of education by modernizing, constructing and/or renovating classrooms, restrooms, and school facilities; replace outdated heating, ventilation and air-conditioning systems; make health, safety and handicapped accessibility improvements; and replace deteriorating plumbing and sewer systems.

The District's management evaluated its June 30, 2016 financial statements for subsequent events through November 28, 2016, the date the financial statements were available to be issued. Management is not aware of any subsequent events, other than Measure B approval, that would require recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
LCFF sources	\$ 12,731,276	\$ 12,949,723	\$ 12,948,553	\$ (1,170)
Federal revenue	333,995	458,865	396,468	(62,397)
Other state revenues	1,349,300	1,897,862	1,849,770	(48,092)
Other local revenues	211,172	1,024,786	725,128	(299,658)
Total revenues	<u>14,625,743</u>	<u>16,331,236</u>	<u>15,919,919</u>	<u>(411,317)</u>
EXPENDITURES				
Certificated salaries	5,965,518	6,458,483	6,090,785	367,698
Classified salaries	1,597,475	1,742,333	1,695,669	46,664
Employee benefits	2,245,670	2,704,611	2,623,020	81,591
Books and supplies	1,770,974	2,608,586	1,117,374	1,491,212
Services and other operating expenditures	2,102,762	2,553,196	1,441,483	1,111,713
Capital outlay	23,018	270,321	226,377	43,944
Other outgo	705,260	555,782	579,427	(23,645)
Total expenditures	<u>14,410,677</u>	<u>16,893,312</u>	<u>13,774,135</u>	<u>3,119,177</u>
Excess (deficiency) of revenues over expenditures	215,066	(562,076)	2,145,784	2,707,860
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	4,679	4,679
Operating transfers out	-	(450,000)	(450,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(450,000)</u>	<u>(445,321)</u>	<u>4,679</u>
Net change in fund balances	215,066	(1,012,076)	1,700,463	2,712,539
Fund balances, July 1, 2015	<u>5,382,336</u>	<u>5,382,336</u>	<u>5,382,336</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ 5,597,402</u>	<u>\$ 4,370,260</u>	<u>\$ 7,082,799</u>	<u>\$ 2,712,539</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL
CAFETERIA FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Federal revenue	\$ 504,921	\$ 513,221	\$ 513,906	\$ 685
Other state revenues	41,408	40,574	39,981	(593)
Other local revenues	117,758	139,762	140,272	510
Total revenues	<u>664,087</u>	<u>693,557</u>	<u>694,159</u>	<u>602</u>
EXPENDITURES				
Classified salaries	282,514	289,253	287,452	1,801
Employee benefits	117,566	110,492	101,742	8,750
Books and supplies	255,253	303,372	276,043	27,329
Services and other operating expenditures	8,754	25,554	17,210	8,344
Other outgo	-	36,541	34,873	1,668
Total expenditures	<u>664,087</u>	<u>765,212</u>	<u>717,320</u>	<u>47,892</u>
Excess (deficiency) of revenues over expenditures	-	(71,655)	(23,161)	48,494
Fund balances, July 1, 2015	<u>111,517</u>	<u>111,517</u>	<u>111,517</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ 111,517</u>	<u>\$ 39,862</u>	<u>\$ 88,356</u>	<u>\$ 48,494</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CalPERS		
	June 30, 2014	June 30, 2015 ⁽¹⁾
Proportion of the net pension liability	0.01459%	0.01492%
Proportionate share of the net pension liability	\$ 1,656,641	\$ 2,199,655
Covered-employee payroll ⁽²⁾	\$ 1,532,016	\$ 1,641,513
Proportionate Share of the net pension liability as percentage of covered-employee payroll	108.13%	134.00%
Plans fiduciary net position as a percentage of the total pension liability	83.38%	79.43%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 175,278	\$ 194,470
STRS		
	June 30, 2014	June 30, 2015 ⁽¹⁾
Proportion of the net pension liability	0.01119%	0.01142%
Proportionate share of the net pension liability	\$ 6,536,592	\$ 7,690,109
Covered-employee payroll ⁽²⁾	\$ 4,982,145	\$ 4,387,642
Proportionate Share of the net pension liability as percentage of covered-employee payroll	131.20%	175.27%
Plans fiduciary net position as a percentage of the total pension liability	76.52%	74.02%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 411,027	\$ 470,794

(1) Historical information is required only for measurement periods for which GASB 68 is applicable.

(2) Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer.

(3) The plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The plan's proportionate share of aggregate contributions is based on the plan's proportion of fiduciary net position shown on line 5 of the table above as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>CalPERS</u>	<u>Fiscal Year 2013-14</u>	<u>Fiscal Year 2014-15⁽¹⁾</u>
Actuarially Determined Contribution (2)	\$ 175,278	\$ 194,470
Contributions in relation to the actuarially determined contributions	(173,614)	(220,106)
Contribution deficiency (excess)	<u>\$ 1,664</u>	<u>\$ (25,636)</u>
Covered-employee payroll (3)	\$ 1,532,016	\$ 1,641,513
Contributions as a percentage of covered-employee payroll (3)	11.441%	11.847%
 <u>STRS</u> 		
	<u>Fiscal Year 2013-14</u>	<u>Fiscal Year 2014-15⁽¹⁾</u>
Actuarially Determined Contribution (2)	\$ 411,027	\$ 470,794
Contributions in relation to the actuarially determined contributions	(412,131)	(635,416)
Contribution deficiency (excess)	<u>\$ (1,104)</u>	<u>\$ (164,622)</u>
Covered-employee payroll (3)	\$ 4,982,145	\$ 4,387,642
Contributions as a percentage of covered-employee payroll (3)	8.250%	10.730%

(1) Historical information is required only for measurement periods for which GASB 68 is applicable.

(2) Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

(3) Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

1. PURPOSE OF SCHEDULES

A - Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual - General Fund and Cafeteria Fund

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of Proportionate Share of the Net Pension Liability

Changes in assumptions, in 2016, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.

C - Schedule of Pension Contributions

If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

	<u>CalPERS</u>	<u>STRS</u>
Valuation Date	June 30, 2014	June 30, 2014
Measurement Date	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.65%	7.60%
Inflation	2.75%	3.00%
Payroll Growth Rate	3.00%	3.75%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	7.50%	7.60%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

(1) Net of pension plan investment expenses, including inflation

SUPPLEMENTARY INFORMATION

PIERCE JOINT UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

NON-MAJOR FUNDS

JUNE 30, 2016

	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total
ASSETS			
Cash and cash equivalents	\$ 195,965	\$ 927,348	\$ 1,123,313
Accounts receivable	1,271	-	1,271
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 197,236</u>	<u>\$ 927,348</u>	<u>\$ 1,124,584</u>
LIABILITIES AND FUND BALANCES			
Fund balances			
Restricted	-	927,348	927,348
Assigned	197,236	-	197,236
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>197,236</u>	<u>927,348</u>	<u>1,124,584</u>
Total liabilities and fund balances	<u>\$ 197,236</u>	<u>\$ 927,348</u>	<u>\$ 1,124,584</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NON-MAJOR FUNDS

JUNE 30, 2016

	<u>Special Reserve Fund for Capital Outlay Projects</u>	<u>Bond Interest and Redemption Fund</u>	<u>Total</u>
REVENUES			
Other local revenues	\$ 2,953	\$ 483,572	\$ 486,525
EXPENDITURES			
Books and supplies	48,679	-	48,679
Services and other operating expenditures	61,685	-	61,685
Capital outlay	171,288	-	171,288
Debt service expenditures	-	430,435	430,435
Total expenditures	<u>281,652</u>	<u>430,435</u>	<u>712,087</u>
Excess (deficiency) of revenues over expenditures	(278,699)	54,740	(223,959)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	<u>450,000</u>	-	<u>450,000</u>
Net change in fund balances	171,301	54,740	226,041
Fund balances, July 1, 2015	<u>25,935</u>	<u>872,608</u>	<u>898,543</u>
Fund balances, June 30, 2016	<u>\$ 197,236</u>	<u>\$ 927,348</u>	<u>\$ 1,124,584</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Balance June 30, 2015	Additions	Deductions	Balance June 30, 2016
Student Body Funds				
Assets:				
Cash on hand and in banks				
Arbuckle Elementary	\$ 11,231	\$ 8,123	\$ 9,733	\$ 9,621
Grand Island Elementary	1,893	1,459	2,230	1,122
Lloyd G Johnson Junior High	30,303	67,424	72,297	25,430
Pierce High	116,546	228,002	223,223	121,325
Total Assets	<u>\$ 159,973</u>	<u>\$ 305,008</u>	<u>\$ 307,483</u>	<u>\$ 157,498</u>
Liabilities:				
Due to student groups	\$ 159,973	\$ 305,008	\$ 307,483	\$ 157,498
Total Liabilities	<u>\$ 159,973</u>	<u>\$ 305,008</u>	<u>\$ 307,483</u>	<u>\$ 157,498</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT

ORGANIZATION

JUNE 30, 2016

The Pierce Joint Unified School District (the District) is located in Arbuckle, California. The District was organized as a unified school district of the State of California and provides public education for grades kindergarten through twelve within Colusa County. There were no changes to the District boundaries in the current year. The District currently operates two elementary schools, one junior high school, one high school, and a continuation high school.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires December</u>
Amy Charter	President	2018
Abel Gomez	Vice-President	2016
John Friel	Clerk	2018
Nadine High	Member	2016
Debbie Charter	Member	2016

ADMINISTRATION

Carol Geyer
Superintendent

Daena Meras
Chief Business Official

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Second Period Report	Revised Second Period Report	Annual Report	Revised Annual Report
Elementary				
TK-Third	412.09	412.09	410.69	410.69
Fourth through Sixth	356.38	356.38	355.68	355.68
Seventh through Eighth	229.50	229.50	230.00	230.00
Total Elementary	<u>997.97</u>	<u>997.97</u>	<u>996.37</u>	<u>996.37</u>
Secondary				
Regular classes	430.13	430.13	442.24	429.16
Continuation education	14.07	14.07	-	13.08
Total Secondary	<u>444.20</u>	<u>444.20</u>	<u>442.24</u>	<u>442.24</u>
Total	<u><u>1,442.17</u></u>	<u><u>1,442.17</u></u>	<u><u>1,438.61</u></u>	<u><u>1,438.61</u></u>
County Supplement				
Special Education - NPS/LCI	-	-	0.32	0.32
Special Education - Extended Year	2.09	2.09	2.09	2.09
Total County Supplement	<u>2.09</u>	<u>2.09</u>	<u>2.41</u>	<u>2.41</u>

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Grade Level</u>	<u>Standard Minutes Requirement</u>	<u>2015-16 Actual Minutes</u>	<u>Instructional Days</u>	<u>Status</u>
Kindergarten	36,000	36,000	180	In compliance
Grade 1	50,400	53,790	180	In compliance
Grade 2	50,400	54,130	180	In compliance
Grade 3	50,400	54,130	180	In compliance
Grade 4	54,000	56,140	180	In compliance
Grade 5	54,000	56,140	180	In compliance
Grade 6	54,000	58,260	180	In compliance
Grade 7	54,000	62,726	180	In compliance
Grade 8	54,000	62,726	180	In compliance
Grade 9	64,800	65,268	180	In compliance
Grade 10	64,800	65,268	180	In compliance
Grade 11	64,800	65,268	180	In compliance
Grade 12	64,800	65,268	180	In compliance

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR FISCAL YEAR ENDED JUNE 30, 2016

<u>Charter Schools Chartered by District</u>	<u>Included in District Financial Statements, or Separate Report</u>
--	--

There are currently no charter schools in the District.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT TO
AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

There were no adjustments made to any funds of the District.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Education</u>			
<i>Passed through California Department of Education</i>			
84.010	NCLB: Title I, Basic Grants Low-Income and Neglected	14329	\$ 255,154
84.358B	NCLB: Title VI, Part B, Rural & Low Income School Program (aka REAP)	14356	28,537
84.330B	NCLB Title I, Part G: Advanced Placement (AP) Test Fee Reimbursement Program	14831	820
84.367	NCLB: Title II, Part A, Improving Teacher Quality Local Grants	14341	41,496
84.365	NCLB (ESEA) : Title III, Limited English Proficient (LEP) Student Program	14346	44,199
84.365	NCLB (ESEA) : Title III, Immigrant Education Program	15146	10,367
84.048	Carl D. Perkins Career & Technical Education	14894	<u>11,078</u>
	Total U.S. Department of Education		<u>391,651</u>
<u>U.S. Department of Agriculture</u>			
<i>Passed through California Department of Education</i>			
10.555	Child Nutrition: School Programs	13391	* <u>513,906</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through California Department of Education</i>			
93.778	Medi-Cal Administrative Activities (MAA)	10060	<u>4,817</u>
	Total Federal Programs		<u>\$ 910,374</u>

* Tested as a major program.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

General Fund and Special Reserve Fund for Other Than Capital Outlay	Adopted Budget 2016/2017	Actuals 2015/2016	Actuals 2014/2015	Actuals 2013/2014
Revenues and Other Financial Sources	\$ 15,498,338	\$ 15,924,598	\$ 13,279,679	\$ 11,822,670
Expenditures	15,323,655	13,774,135	12,329,476	10,800,524
Other Uses and Transfers Out	39,897	450,000	400,000	-
Total Outgo	15,363,552	14,224,135	12,729,476	10,800,524
Change in Fund Balance	134,786	1,700,463	550,203	1,022,146
Ending Fund Balance	\$ 7,217,585	\$ 7,082,799	\$ 5,382,336	\$ 4,832,133
Available Reserves	\$ 5,214,311	\$ 5,049,283	\$ 5,109,746	\$ 4,497,434
Designated for Economic Uncertainties	\$ 5,214,311	\$ 5,049,283	\$ 5,109,746	\$ 4,497,434
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	33.9%	35.5%	40.1%	41.6%
Total Long-Term Debt	\$ 14,633,375	\$ 15,115,444	\$ 13,657,253	\$ 5,697,981
Average Daily Attendance at P-2	1,434	1,442	1,393	1,355

The general fund and special reserve fund for other than capital outlay fund balance has increased by \$3,272,812 over the past three years. The fiscal year 2016-17 budget projects an increase of \$134,786. For a District this size, the State of California recommends available reserves of at least 3 percent of total general fund expenditures, transfers out, and other uses (total outgo). The District met this requirement.

The District has incurred an operating surplus in each of the past three fiscal years.

Total long-term liabilities have increased by \$9,417,463 over the past two years due to an increase in the net pension liability.

Average Daily Attendance (ADA) has increased by 87 over the past two years and attendance is budgeted to decrease for the fiscal year 2016-2017.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

1. Schedule of Average Daily Attendance

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

2. Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206. Districts must maintain their instructional minutes in accordance with the State's standard requirement as required by Education Code Section 46201(b).

The District participated in the Longer Day incentives and met or exceeded its target funding.

3. Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

4. Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides information necessary to reconcile the Unaudited Actual Fund Financial Reports to the audited financial statements.

5. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes federal grant activity of the County Office and is presented under the modified accrual basis of accounting. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with the Uniform Guidance and state requirements. Therefore, some amounts presented in this schedule may differ from amounts used in the preparation of the general purpose financial statements.

6. Schedule of Financial Trends And Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
 WITH STATE LAWS AND REGULATIONS**

Board of Trustees
 Pierce Joint Unified School District
 Arbuckle, California

We have audited the compliance of Pierce Joint Unified School District (the "District") with the types of compliance requirements described in the State of California's 2015-16 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2016.

Management's Responsibility

Compliance with the requirements of state laws and regulations is the responsibility of District's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance 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 2015-16 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time for School Districts	Yes
Instructional Materials	
General Requirements	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive Program	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below

Description	Procedures Performed
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	No, see below
After Schools Education and Safety Program	
General requirements	Yes
After School	Yes
Before School	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	No, see below
Charter Schools:	
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

We did not perform any procedures related to Kindergarten Continuance because no students repeated kindergarten in the current year.

We did not perform any procedures related to Independent Study and Continuation Education because these programs were below the materiality threshold for testing.

We did not perform any procedures related to California Clean Energy Jobs Act because there were no expenditures in the current year.

We did not perform any procedures related to Immunizations as the District submitted immunization assessment reports to the California Department of Public Health (CDPH).

We did not perform any procedures related to Early Retirement Incentive Program, Juvenile Court Schools, Middle and Early College High Schools, Independent Study-Course Based and Before School requirements for the After School Education and Safety because the District did not participate in these programs.

We did not perform any procedures related to Contemporaneous Records of Attendance, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction/Independent Study for Charter Schools, Determination of Funding for Nonclassroom-Based Instruction for Charter Schools, Annual Instructional Minutes-Classroom-Based for Charter Schools, Charter School Facility Grant Program because the District did not have any charter schools.

Opinion

Basis for Qualified Opinion on Compliance with State Laws and Regulations

As described in Finding **2016-01** in the accompanying Schedule of Audit Findings and Questioned Costs, Pierce Joint Unified School District did not comply with requirements regarding Unduplicated Local Control Funding Formula Pupil Counts. Compliance with such requirements is necessary, in our opinion, for Pierce Joint Unified School District to comply with state laws and regulations applicable to that program.

Qualified Opinion on Compliance with State Laws and Regulations

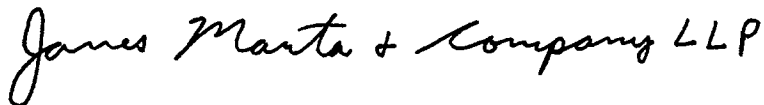
In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Pierce Joint Unified School District complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2016.

Unmodified Opinion on Each of the Other State Programs

In our opinion, Pierce Joint Unified School District complied, in all material respects, with the other applicable state compliance requirements referred to above for the year ended June 30, 2016.

Other Matters

The District's response to the finding identified in our audit is described in the Schedule of Audit Findings and Questioned Costs Section of this report. We did not audit the District's response and, accordingly, we express no opinion on it.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 28, 2016



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**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***

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Pierce Joint Unified School District
Arbuckle, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pierce Joint Unified School District (the "District"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 28, 2016.

Internal Control Over Financial Reporting

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

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 District's 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 28, 2016



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Pierce Joint Unified School District
Arbuckle, California

Compliance

We have audited Pierce Joint Unified School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2016. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 28, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 28, 2016

FINDINGS AND RECOMMENDATION

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section I – Summary of Audit Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified?	_____ Yes	_____ <u>X</u> None reported

Noncompliance material to financial statements noted? _____ Yes _____ X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified?	_____ Yes	_____ <u>X</u> None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance Section 200.516(a)? _____ Yes _____ X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ X Yes _____ No

State Awards

Internal control over state programs:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified?	_____ <u>X</u> Yes	_____ None reported

Type of auditor’s report issued on compliance for state programs: Qualified

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section II – Financial Statement Findings

No matters were reported.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

PIERCE JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section IV – State Award Findings and Questioned Costs

2016-1 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria:

Any student who meets the federal income eligibility criteria or is deemed to be categorically eligible for FRPM under the National School Lunch Program (NSLP) will be counted as FRPM eligible except for directly certified and foster students identified through a statewide match, LEAs must submit the appropriate student program (SPRG) records to CALPADS in order for the students to be counted as FRPM-eligible. Authority cited: Section 14502.1, Education Code. Reference: Sections 14502.1, 14503, 2574(b)(3)(C), 44238.02(b)(3)(B), and 41020, Education Code.

Condition:

During the audit, the District discovered that one student reported as eligible for FRPM status in the CALPADS 1.17 report was actually “Paid” status according to the AERIES system and to the supporting documentation. Subsequently, the District performed their own audit of 100% of the unduplicated pupil counts as reported on the 1.17 - FRPM/English Learner/Foster Youth - Count report for the school sites and discovered an error with the mapping program to upload the data from the AERIES attendance system into the CALPADS reporting system resulting in 21 students being misreported as FRPM eligible.

Effect:

The effect of this finding is an overstatement of 21 unduplicated pupil counts at the district as noted below:

Site	Enrollment	Unduplicated pupil count				Revised FRPM/EL/Fost er Youth Total
		Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	FRPM Revision	
Arbuckle Alternative High (Continuation)	17	8	-	5	-	13
Arbuckle Elementary	627	144	35	299	(5)	473
Grand Island Elementary	49	6	-	42	-	48
Lloyd G. Johnson Junior High	351	181	4	48	(6)	227
Pierce High	442	225	7	54	(10)	276
As certified on CALPADS	1,486	564	46	448	(21)	1,037
Audit adjustment	-	(21)	-	-	-	-
Adjusted counts	1,486	543	46	448	(21)	1,037

Cause:

Oversight led to pupils being misclassified on the CALPADS 1.17 report.

Fiscal Impact:

The fiscal impact is a reduction of LCFF revenues of approximately \$20,582.

Recommendation:

The District should have a process of review in place to ensure the accuracy of the data contained in the CALPADS reports.

Corrective Action Plan:

The District will review and ensure all reports are accurately reported.

**PIERCE JOINT UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

No matters were reported.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 2016 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Daena Meras Telephone: (530)476-2892 ext 13005
Title: Chief Business Official E-mail: dmeras@pierce.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)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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.

Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2016-17)				
District Regular	1,433.66	1,433.66		
Charter School		0.00		
Total ADA	1,433.66	1,433.66	0.0%	Met
1st Subsequent Year (2017-18)				
District Regular	1,436.00	1,436.00		
Charter School				
Total ADA	1,436.00	1,436.00	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	1,440.83	1,440.83		
Charter School				
Total ADA	1,440.83	1,440.83	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	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	1,478	1,480		
Charter School				
Total Enrollment	1,478	1,480	0.1%	Met
1st Subsequent Year (2017-18)				
District Regular	1,485	1,485		
Charter School				
Total Enrollment	1,485	1,485	0.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	1,490	1,490		
Charter School				
Total Enrollment	1,490	1,490	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.

*Please note for FY 2013-14 unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	1,357	1,393	97.4%
Second Prior Year (2014-15)			
District Regular	1,393	1,443	
Charter School			
Total ADA/Enrollment	1,393	1,443	96.5%
First Prior Year (2015-16)			
District Regular	1,442	1,486	
Charter School	0		
Total ADA/Enrollment	1,442	1,486	97.0%
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	1,434	1,480		
Charter School	0			
Total ADA/Enrollment	1,434	1,480	96.9%	Met
1st Subsequent Year (2017-18)				
District Regular	1,436	1,485		
Charter School				
Total ADA/Enrollment	1,436	1,485	96.7%	Met
2nd Subsequent Year (2018-19)				
District Regular	1,441	1,490		
Charter School				
Total ADA/Enrollment	1,441	1,490	96.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2016-17)	13,645,844.00		
1st Subsequent Year (2017-18)	14,163,740.00	14,119,005.00	-0.3%	Met
2nd Subsequent Year (2018-19)	14,416,239.00	14,385,048.00	-0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	7,140,324.56	8,387,678.76	85.1%
Second Prior Year (2014-15)	8,206,821.08	10,054,676.16	81.6%
First Prior Year (2015-16)	9,304,249.70	11,571,369.60	80.4%
Historical Average Ratio:			82.4%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.4% to 85.4%	79.4% to 85.4%	79.4% to 85.4%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	9,817,068.00	14,181,499.00	69.2%	Not Met
1st Subsequent Year (2017-18)	10,221,356.00	12,760,194.00	80.1%	Met
2nd Subsequent Year (2018-19)	10,540,770.00	13,149,177.00	80.2%	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)

The standard is not met in 2016/17 due to one-time monies not budgeted to salary and benefits.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	348,490.00	430,226.00	23.5%	Yes
1st Subsequent Year (2017-18)	333,995.00	333,995.00	0.0%	No
2nd Subsequent Year (2018-19)	333,995.00	333,995.00	0.0%	No

Explanation:
(required if Yes)

2016/17 change is due to adding carryover and increasing 16/17 allocations.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	1,207,808.00	1,612,367.00	33.5%	Yes
1st Subsequent Year (2017-18)	814,902.00	814,902.00	0.0%	No
2nd Subsequent Year (2018-19)	814,902.00	814,902.00	0.0%	No

Explanation:
(required if Yes)

2016/17 change is due to increase in Prop 39 funds and one-time funds added to budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	296,178.00	419,275.00	41.6%	Yes
1st Subsequent Year (2017-18)	261,884.00	288,134.00	10.0%	Yes
2nd Subsequent Year (2018-19)	197,171.00	224,608.00	13.9%	Yes

Explanation:
(required if Yes)

2016/17 change is due to shift in erate funding to 8699 from 5900 and an increase to projected interest. 2017/8 and 2018/19 change is due to increase to projected interest in both years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	1,767,474.00	2,836,299.00	60.5%	Yes
1st Subsequent Year (2017-18)	1,118,099.00	1,118,099.00	0.0%	No
2nd Subsequent Year (2018-19)	1,147,170.00	1,147,170.00	0.0%	No

Explanation:
(required if Yes)

2016/17 change is due to adding carryover and one-time fund expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	1,701,144.00	2,821,947.00	65.9%	Yes
1st Subsequent Year (2017-18)	1,741,971.00	1,829,113.00	5.0%	No
2nd Subsequent Year (2018-19)	1,783,263.00	1,872,670.00	5.0%	No

Explanation:
(required if Yes)

2016/17 change is due to adding carryover and one-time fund expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	1,852,476.00	2,461,868.00	32.9%	Not Met
1st Subsequent Year (2017-18)	1,410,781.00	1,437,031.00	1.9%	Met
2nd Subsequent Year (2018-19)	1,346,068.00	1,373,505.00	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	3,488,618.00	5,658,246.00	63.1%	Not Met
1st Subsequent Year (2017-18)	2,860,070.00	2,947,212.00	3.0%	Met
2nd Subsequent Year (2018-19)	2,930,433.00	3,019,840.00	3.1%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD 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)

2016/17 change is due to adding carryover and increasing 16/17 allocations.

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

2016/17 change is due to increase in Prop 39 funds and one-time funds added to budget.

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

2016/17 change is due to shift in erate funding to 8699 from 5900 and an increase to projected interest. 2017/8 and 2018/19 change is due to increase to projected interest in both years.

- 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)

2016/17 change is due to adding carryover and one-time fund expenditures.

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

2016/17 change is due to adding carryover and one-time fund expenditures.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	237,755.00	433,344.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		433,344.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	31.8%	38.1%	37.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	10.6%	12.7%	12.6%

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 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	(1,117,900.00)	14,181,499.00	7.9%	Met
1st Subsequent Year (2017-18)	249,105.00	12,760,194.00	N/A	Met
2nd Subsequent Year (2018-19)	75,449.00	13,149,177.00	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 MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	5,589,695.93	Met
1st Subsequent Year (2017-18)	5,838,798.00	Met
2nd Subsequent Year (2018-19)	5,914,249.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2016-17)	5,128,470.00	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. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	1,434	1,436	1,441
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	17,565,948.00	15,306,934.00	15,683,103.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	17,565,948.00	15,306,934.00	15,683,103.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	526,978.44	459,208.02	470,493.09
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	526,978.44	459,208.02	470,493.09

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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2016-17)	(2017-18)	(2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,589,694.28	5,838,798.00	5,914,249.00
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)	(0.46)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,589,693.82	5,838,798.00	5,914,249.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	31.82%	38.14%	37.71%
District's Reserve Standard (Section 10B, Line 7):	526,978.44	459,208.02	470,493.09
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 data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(1,325,179.00)	(1,371,869.00)	3.5%	46,690.00	Met
1st Subsequent Year (2017-18)	(1,434,563.00)	(1,540,498.00)	7.4%	105,935.00	Not Met
2nd Subsequent Year (2018-19)	(1,491,113.00)	(1,599,688.00)	7.3%	108,575.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met

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

Explanation:
(required if NOT met)

2017/18 and 2018/19 contributions are not met due to an increase in contributions to ROP.

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, 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)

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

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, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				55,444

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

Supp Employee Retirement Plan	5			105,444
TOTAL:				160,888

Type of Commitment (continued)	Prior Year (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Supp Employee Retirement Plan	48,528	56,616	16,176	16,176
Total Annual Payments:	48,528	56,616	16,176	16,176
Has total annual payment increased over prior year (2015-16)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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)

Funded with base unrestricted funds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)		
b. OPEB unfunded actuarial accrued liability (UAAL)		
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?		
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)		
1st Subsequent Year (2017-18)		
2nd Subsequent Year (2018-19)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2016-17)		0.00
1st Subsequent Year (2017-18)		
2nd Subsequent Year (2018-19)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)		
1st Subsequent Year (2017-18)		
2nd Subsequent Year (2018-19)		
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)		
1st Subsequent Year (2017-18)		
2nd Subsequent Year (2018-19)		

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 (2016-17)
 - 1st Subsequent Year (2017-18)
 - 2nd Subsequent Year (2018-19)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2016-17)
 - 1st Subsequent Year (2017-18)
 - 2nd Subsequent Year (2018-19)

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

4. Comments:

--

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) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	71.0	73.4	74.4	74.4

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 57,806

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	761,312	771,600	771,600
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	120,699	123,113	125,575
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	40.7	39.0	39.0	39.0

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.
- 1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits
- | | Current Year
(2016-17) | 1st Subsequent Year
(2017-18) | 2nd Subsequent Year
(2018-19) |
|--|---------------------------|----------------------------------|----------------------------------|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
236,624	236,624	236,624
0.0%	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		
----	--	--

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
32,166	32,810	33,466
2.0%	2.0%	2.0%

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	14.0	15.0	15.0	15.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	0	0	0

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	154,320	154,320	154,320
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	32,882	33,540	34,211
3. Percent change in step and column over prior year	2.0%	2.0%	2.0%

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

- A3. Is enrollment decreasing in both the prior and current fiscal years?

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

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,645,844.00	13,612,027.00	5,815,266.98	13,612,027.00	0.00	0.0%
2) Federal Revenue		8100-8299	348,490.00	348,490.00	1,967.00	430,226.00	81,736.00	23.5%
3) Other State Revenue		8300-8599	1,207,808.00	1,357,373.00	360,151.98	1,612,367.00	254,994.00	18.8%
4) Other Local Revenue		8600-8799	296,178.00	350,794.00	(3,199.98)	419,275.00	68,481.00	19.5%
5) TOTAL, REVENUES			15,498,320.00	15,668,684.00	6,174,185.98	16,073,895.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,366,422.00	6,367,786.00	1,684,190.64	6,384,822.00	(17,036.00)	-0.3%
2) Classified Salaries		2000-2999	1,733,317.00	1,733,317.00	509,243.75	1,734,688.00	(1,371.00)	-0.1%
3) Employee Benefits		3000-3999	2,902,146.00	2,902,365.00	728,443.08	2,893,402.00	8,963.00	0.3%
4) Books and Supplies		4000-4999	1,767,474.00	2,732,324.00	594,616.73	2,836,299.00	(103,975.00)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	1,701,144.00	2,438,201.00	551,270.89	2,821,947.00	(383,746.00)	-15.7%
6) Capital Outlay		6000-6999	101,905.00	101,905.00	29,914.47	101,905.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	751,247.00	751,247.00	378,664.00	810,788.00	(59,541.00)	-7.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	(17,903.00)	17,903.00	New
9) TOTAL, EXPENDITURES			15,323,655.00	17,027,145.00	4,476,343.56	17,565,948.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,665.00	(1,358,461.00)	1,697,842.42	(1,492,053.00)		
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	39,897.00	39,897.00	0.00	0.00	39,897.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,897.00)	(39,897.00)	0.00	0.00		

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134,768.00	(1,398,358.00)	1,697,842.42	(1,492,053.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,081,748.93	7,081,748.93		7,081,748.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,081,748.93	7,081,748.93		7,081,748.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,081,748.93	7,081,748.93		7,081,748.93		
2) Ending Balance, June 30 (E + F1e)			7,216,516.93	5,683,390.93		5,589,695.93		
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			374,154.65	100,583.65		2.11		
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			6,842,362.28	5,582,807.28		5,589,693.82		

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	8,435,707.00	8,401,890.00	5,048,736.00	8,401,890.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,039,105.00	2,039,105.00	502,468.00	2,039,105.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	25,972.00	25,972.00	2,186.94	25,972.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,133,751.00	3,133,751.00	24,742.28	3,133,751.00	0.00	0.0%
Unsecured Roll Taxes		8042	221,296.00	221,296.00	216,904.36	221,296.00	0.00	0.0%
Prior Years' Taxes		8043	2,343.00	2,343.00	16.79	2,343.00	0.00	0.0%
Supplemental Taxes		8044	16,271.00	16,271.00	20,212.61	16,271.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(228,601.00)	(228,601.00)	0.00	(228,601.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,645,844.00	13,612,027.00	5,815,266.98	13,612,027.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,645,844.00	13,612,027.00	5,815,266.98	13,612,027.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	247,120.00	247,120.00	0.00	313,821.00	66,701.00	27.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	40,810.00	40,810.00	0.00	40,810.00	0.00	0.0%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	3,765.00	3,765.00	0.00	4,765.00	1,000.00	26.6%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	43,269.00	43,269.00	0.00	57,304.00	14,035.00	32.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	11,078.00	11,078.00	0.00	11,078.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,448.00	2,448.00	1,967.00	2,448.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			348,490.00	348,490.00	1,967.00	430,226.00	81,736.00	23.5%
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	392,906.00	359,736.00	0.00	359,736.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	272,582.00	272,582.00	8,035.74	272,582.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	242,456.00	242,456.00	0.00	242,456.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	107,735.00	94,732.08	107,735.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	223,691.00	223,691.00	223,691.00	New
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	299,864.00	374,864.00	33,693.16	406,167.00	31,303.00	8.4%
TOTAL, OTHER STATE REVENUE			1,207,808.00	1,357,373.00	360,151.98	1,612,367.00	254,994.00	18.8%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	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	31,814.00	31,814.00	12,351.93	31,814.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	(22,415.50)	50,000.00	25,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	112,951.00	167,567.00	0.00	167,567.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	126,413.00	126,413.00	6,863.59	169,894.00	43,481.00	34.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			296,178.00	350,794.00	(3,199.98)	419,275.00	68,481.00	19.5%
TOTAL, REVENUES			15,498,320.00	15,668,684.00	6,174,185.98	16,073,895.00	405,211.00	2.6%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,405,748.00	5,407,112.00	1,403,281.93	5,416,287.00	(9,175.00)	-0.2%
Certificated Pupil Support Salaries		1200	196,208.00	196,208.00	55,729.25	198,208.00	(2,000.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	713,996.00	713,996.00	221,847.48	719,857.00	(5,861.00)	-0.8%
Other Certificated Salaries		1900	50,470.00	50,470.00	3,331.98	50,470.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,366,422.00	6,367,786.00	1,684,190.64	6,384,822.00	(17,036.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	190,754.00	190,754.00	49,442.14	179,954.00	10,800.00	5.7%
Classified Support Salaries		2200	727,273.00	727,273.00	209,075.96	724,260.00	3,013.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	279,395.00	279,395.00	96,469.68	288,410.00	(9,015.00)	-3.2%
Clerical, Technical and Office Salaries		2400	440,279.00	440,279.00	135,736.29	451,246.00	(10,967.00)	-2.5%
Other Classified Salaries		2900	95,616.00	95,616.00	18,519.68	90,818.00	4,798.00	5.0%
TOTAL, CLASSIFIED SALARIES			1,733,317.00	1,733,317.00	509,243.75	1,734,688.00	(1,371.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,070,364.00	1,070,536.00	206,893.30	1,072,747.00	(2,211.00)	-0.2%
PERS		3201-3202	232,348.00	232,348.00	66,115.47	232,353.00	(5.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	229,025.00	229,045.00	58,310.72	229,354.00	(309.00)	-0.1%
Health and Welfare Benefits		3401-3402	1,207,587.00	1,207,587.00	354,351.41	1,195,750.00	11,837.00	1.0%
Unemployment Insurance		3501-3502	8,916.00	8,917.00	1,097.03	8,942.00	(25.00)	-0.3%
Workers' Compensation		3601-3602	153,906.00	153,932.00	41,675.15	154,256.00	(324.00)	-0.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,902,146.00	2,902,365.00	728,443.08	2,893,402.00	8,963.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	502,015.00	847,393.00	346,132.36	855,393.00	(8,000.00)	-0.9%
Books and Other Reference Materials		4200	127,825.00	230,700.00	16,421.15	228,200.00	2,500.00	1.1%
Materials and Supplies		4300	600,020.00	762,410.00	170,773.03	862,475.00	(100,065.00)	-13.1%
Noncapitalized Equipment		4400	537,614.00	891,821.00	61,290.19	890,231.00	1,590.00	0.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,767,474.00	2,732,324.00	594,616.73	2,836,299.00	(103,975.00)	-3.8%
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	54,145.00	55,034.00	17,541.59	73,034.00	(18,000.00)	-32.7%
Dues and Memberships		5300	15,739.00	15,839.00	16,405.52	15,839.00	0.00	0.0%
Insurance		5400-5450	115,544.00	115,544.00	134,559.60	115,544.00	0.00	0.0%
Operations and Housekeeping Services		5500	352,538.00	352,538.00	88,684.33	352,538.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,683.00	155,683.00	32,019.03	155,683.00	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	883,080.00	1,619,148.00	226,883.09	1,899,894.00	(280,746.00)	-17.3%
Communications		5900	124,415.00	124,415.00	35,177.73	209,415.00	(85,000.00)	-68.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,701,144.00	2,438,201.00	551,270.89	2,821,947.00	(383,746.00)	-15.7%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	101,905.00	101,905.00	29,914.47	101,905.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			101,905.00	101,905.00	29,914.47	101,905.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	751,247.00	751,247.00	378,664.00	810,788.00	(59,541.00)	-7.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			751,247.00	751,247.00	378,664.00	810,788.00	(59,541.00)	-7.9%
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	0.00	0.00	0.00	(17,903.00)	17,903.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	(17,903.00)	17,903.00	New
TOTAL, EXPENDITURES			15,323,655.00	17,027,145.00	4,476,343.56	17,565,948.00	(538,803.00)	-3.2%

2016-17 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	39,897.00	39,897.00	0.00	0.00	39,897.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			39,897.00	39,897.00	0.00	0.00	39,897.00	100.0%
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	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)			(39,897.00)	(39,897.00)	0.00	0.00	(39,897.00)	-100.0%

2016-17 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,645,844.00	13,612,027.00	5,815,266.98	13,612,027.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,448.00	2,448.00	1,967.00	2,448.00	0.00	0.0%
3) Other State Revenue		8300-8599	605,936.00	572,766.00	5,881.97	572,766.00	0.00	0.0%
4) Other Local Revenue		8600-8799	183,227.00	183,227.00	(6,681.01)	248,227.00	65,000.00	35.5%
5) TOTAL, REVENUES			14,437,455.00	14,370,468.00	5,816,434.94	14,435,468.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,008,491.00	6,008,491.00	1,581,181.41	5,993,026.00	15,465.00	0.3%
2) Classified Salaries		2000-2999	1,400,367.00	1,400,367.00	419,773.66	1,417,301.00	(16,934.00)	-1.2%
3) Employee Benefits		3000-3999	2,415,128.00	2,415,128.00	672,716.45	2,406,741.00	8,387.00	0.3%
4) Books and Supplies		4000-4999	1,547,830.00	2,207,367.00	518,666.50	2,222,867.00	(15,500.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	1,590,464.00	2,136,511.00	487,243.37	2,209,382.00	(72,871.00)	-3.4%
6) Capital Outlay		6000-6999	36,905.00	36,905.00	29,914.47	36,905.00	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	(61,574.00)	(74,590.00)	(1,562.06)	(104,723.00)	30,133.00	-40.4%
9) TOTAL, EXPENDITURES			12,937,611.00	14,130,179.00	3,707,933.80	14,181,499.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,499,844.00	240,289.00	2,108,501.14	253,969.00		
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	39,897.00	39,897.00	0.00	0.00	39,897.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,325,179.00)	(1,325,179.00)	0.00	(1,371,869.00)	(46,690.00)	3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,365,076.00)	(1,365,076.00)	0.00	(1,371,869.00)		

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)			134,768.00	(1,124,787.00)	2,108,501.14	(1,117,900.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,707,594.28	6,707,594.28		6,707,594.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,707,594.28	6,707,594.28		6,707,594.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,707,594.28	6,707,594.28		6,707,594.28		
2) Ending Balance, June 30 (E + F1e)			6,842,362.28	5,582,807.28		5,589,694.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	6,842,362.28	5,582,807.28		5,589,694.28		

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	8,435,707.00	8,401,890.00	5,048,736.00	8,401,890.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,039,105.00	2,039,105.00	502,468.00	2,039,105.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	25,972.00	25,972.00	2,186.94	25,972.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,133,751.00	3,133,751.00	24,742.28	3,133,751.00	0.00	0.0%
Unsecured Roll Taxes		8042	221,296.00	221,296.00	216,904.36	221,296.00	0.00	0.0%
Prior Years' Taxes		8043	2,343.00	2,343.00	16.79	2,343.00	0.00	0.0%
Supplemental Taxes		8044	16,271.00	16,271.00	20,212.61	16,271.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(228,601.00)	(228,601.00)	0.00	(228,601.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,645,844.00	13,612,027.00	5,815,266.98	13,612,027.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,645,844.00	13,612,027.00	5,815,266.98	13,612,027.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

2016-17 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	2,448.00	2,448.00	1,967.00	2,448.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,448.00	2,448.00	1,967.00	2,448.00	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	392,906.00	359,736.00	0.00	359,736.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	210,840.00	210,840.00	3,491.97	210,840.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,190.00	2,190.00	2,390.00	2,190.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			605,936.00	572,766.00	5,881.97	572,766.00	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 (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	31,814.00	31,814.00	12,351.93	31,814.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	(22,415.50)	50,000.00	25,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	126,413.00	126,413.00	3,382.56	166,413.00	40,000.00	31.6%
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			183,227.00	183,227.00	(6,681.01)	248,227.00	65,000.00	35.5%
TOTAL, REVENUES			14,437,455.00	14,370,468.00	5,816,434.94	14,435,468.00	65,000.00	0.5%

2016-17 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,054,266.00	5,054,266.00	1,300,680.70	5,030,940.00	23,326.00	0.5%
Certificated Pupil Support Salaries		1200	196,208.00	196,208.00	55,729.25	198,208.00	(2,000.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	707,547.00	707,547.00	221,439.48	713,408.00	(5,861.00)	-0.8%
Other Certificated Salaries		1900	50,470.00	50,470.00	3,331.98	50,470.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,008,491.00	6,008,491.00	1,581,181.41	5,993,026.00	15,465.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	43,878.00	43,878.00	12,971.70	44,178.00	(300.00)	-0.7%
Classified Support Salaries		2200	618,634.00	618,634.00	182,029.79	617,917.00	717.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	205,846.00	205,846.00	71,820.08	214,861.00	(9,015.00)	-4.4%
Clerical, Technical and Office Salaries		2400	436,393.00	436,393.00	134,601.50	450,564.00	(14,171.00)	-3.2%
Other Classified Salaries		2900	95,616.00	95,616.00	18,350.59	89,781.00	5,835.00	6.1%
TOTAL, CLASSIFIED SALARIES			1,400,367.00	1,400,367.00	419,773.66	1,417,301.00	(16,934.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	747,298.00	747,298.00	194,175.13	745,354.00	1,944.00	0.3%
PERS		3201-3202	186,176.00	186,176.00	54,364.76	188,330.00	(2,154.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	198,358.00	198,358.00	50,560.74	199,327.00	(969.00)	-0.5%
Health and Welfare Benefits		3401-3402	1,134,363.00	1,134,363.00	334,597.28	1,124,773.00	9,590.00	0.8%
Unemployment Insurance		3501-3502	8,157.00	8,157.00	1,000.56	8,164.00	(7.00)	-0.1%
Workers' Compensation		3601-3602	140,776.00	140,776.00	38,017.98	140,793.00	(17.00)	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			2,415,128.00	2,415,128.00	672,716.45	2,406,741.00	8,387.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	482,601.00	805,851.00	342,282.15	813,851.00	(8,000.00)	-1.0%
Books and Other Reference Materials		4200	79,477.00	80,927.00	6,673.17	73,427.00	7,500.00	9.3%
Materials and Supplies		4300	496,203.00	581,040.00	145,718.07	602,540.00	(21,500.00)	-3.7%
Noncapitalized Equipment		4400	489,549.00	739,549.00	23,993.11	733,049.00	6,500.00	0.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,547,830.00	2,207,367.00	518,666.50	2,222,867.00	(15,500.00)	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	47,345.00	48,234.00	12,198.93	48,234.00	0.00	0.0%
Dues and Memberships		5300	15,739.00	15,839.00	16,093.52	15,839.00	0.00	0.0%
Insurance		5400-5450	115,544.00	115,544.00	134,559.60	115,544.00	0.00	0.0%
Operations and Housekeeping Services		5500	352,538.00	352,538.00	88,684.33	352,538.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,894.00	142,894.00	31,871.22	142,894.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	(710.00)	0.00	(710.00)	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	791,989.00	1,337,757.00	168,658.04	1,325,628.00	12,129.00	0.9%
Communications		5900	124,415.00	124,415.00	35,177.73	209,415.00	(85,000.00)	-68.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,590,464.00	2,136,511.00	487,243.37	2,209,382.00	(72,871.00)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	36,905.00	36,905.00	29,914.47	36,905.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,905.00	36,905.00	29,914.47	36,905.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(61,574.00)	(74,590.00)	(1,562.06)	(86,820.00)	12,230.00	-16.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(17,903.00)	17,903.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(61,574.00)	(74,590.00)	(1,562.06)	(104,723.00)	30,133.00	-40.4%
TOTAL, EXPENDITURES			12,937,611.00	14,130,179.00	3,707,933.80	14,181,499.00	(51,320.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	39,897.00	39,897.00	0.00	0.00	39,897.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			39,897.00	39,897.00	0.00	0.00	39,897.00	100.0%
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	(1,325,179.00)	(1,325,179.00)	0.00	(1,371,869.00)	(46,690.00)	3.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,325,179.00)	(1,325,179.00)	0.00	(1,371,869.00)	(46,690.00)	3.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,365,076.00)	(1,365,076.00)	0.00	(1,371,869.00)	(6,793.00)	0.5%

2016-17 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	346,042.00	346,042.00	0.00	427,778.00	81,736.00	23.6%
3) Other State Revenue		8300-8599	601,872.00	784,607.00	354,270.01	1,039,801.00	254,994.00	32.5%
4) Other Local Revenue		8600-8799	112,951.00	167,567.00	3,481.03	171,048.00	3,481.00	2.1%
5) TOTAL, REVENUES			1,060,865.00	1,298,216.00	357,751.04	1,638,427.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	357,931.00	359,295.00	103,009.23	391,796.00	(32,501.00)	-9.0%
2) Classified Salaries		2000-2999	332,950.00	332,950.00	89,470.09	317,387.00	15,563.00	4.7%
3) Employee Benefits		3000-3999	487,018.00	487,237.00	55,726.63	486,661.00	576.00	0.1%
4) Books and Supplies		4000-4999	219,644.00	524,957.00	75,950.23	613,432.00	(88,475.00)	-16.9%
5) Services and Other Operating Expenditures		5000-5999	110,680.00	301,690.00	64,027.52	612,565.00	(310,875.00)	-103.0%
6) Capital Outlay		6000-6999	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	751,247.00	751,247.00	378,664.00	810,788.00	(59,541.00)	-7.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	61,574.00	74,590.00	1,562.06	86,820.00	(12,230.00)	-16.4%
9) TOTAL, EXPENDITURES			2,386,044.00	2,896,966.00	768,409.76	3,384,449.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,325,179.00)	(1,598,750.00)	(410,658.72)	(1,746,022.00)		
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	1,325,179.00	1,325,179.00	0.00	1,371,869.00	46,690.00	3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,325,179.00	1,325,179.00	0.00	1,371,869.00		

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	(273,571.00)	(410,658.72)	(374,153.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	374,154.65	374,154.65		374,154.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374,154.65	374,154.65		374,154.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374,154.65	374,154.65		374,154.65		
2) Ending Balance, June 30 (E + F1e)			374,154.65	100,583.65		1.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			374,154.65	100,583.65		2.11		
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			0.00	0.00		(0.46)		

2016-17 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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	247,120.00	247,120.00	0.00	313,821.00	66,701.00	27.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	40,810.00	40,810.00	0.00	40,810.00	0.00	0.0%

2016-17 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)
NCLB: Title III, Immigration Education Program	4201	8290	3,765.00	3,765.00	0.00	4,765.00	1,000.00	26.6%
NCLB: Title III, Limited English Proficient (LEP); Student Program	4203	8290	43,269.00	43,269.00	0.00	57,304.00	14,035.00	32.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	11,078.00	11,078.00	0.00	11,078.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			346,042.00	346,042.00	0.00	427,778.00	81,736.00	23.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	61,742.00	61,742.00	4,543.77	61,742.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	242,456.00	242,456.00	0.00	242,456.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	107,735.00	94,732.08	107,735.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	223,691.00	223,691.00	223,691.00	New
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	297,674.00	372,674.00	31,303.16	403,977.00	31,303.00	8.4%
TOTAL, OTHER STATE REVENUE			601,872.00	784,607.00	354,270.01	1,039,601.00	254,994.00	32.5%

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	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%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	112,951.00	167,567.00	0.00	167,567.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	3,481.03	3,481.00	3,481.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			112,951.00	167,567.00	3,481.03	171,048.00	3,481.00	2.1%
TOTAL, REVENUES			1,060,865.00	1,298,216.00	357,751.04	1,638,427.00	340,211.00	26.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	351,482.00	352,846.00	102,601.23	385,347.00	(32,501.00)	-9.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,449.00	6,449.00	408.00	6,449.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			357,931.00	359,295.00	103,009.23	391,796.00	(32,501.00)	-9.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	146,876.00	146,876.00	36,470.44	135,776.00	11,100.00	7.6%
Classified Support Salaries		2200	108,639.00	108,639.00	27,046.17	106,343.00	2,296.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	73,549.00	73,549.00	24,649.60	73,549.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,886.00	3,886.00	1,134.79	682.00	3,204.00	82.4%
Other Classified Salaries		2900	0.00	0.00	169.09	1,037.00	(1,037.00)	New
TOTAL, CLASSIFIED SALARIES			332,950.00	332,950.00	89,470.09	317,387.00	15,563.00	4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	323,066.00	323,238.00	12,718.17	327,393.00	(4,155.00)	-1.3%
PERS		3201-3202	46,172.00	46,172.00	11,750.71	44,023.00	2,149.00	4.7%
OASDI/Medicare/Alternative		3301-3302	30,667.00	30,687.00	7,749.98	30,027.00	660.00	2.2%
Health and Welfare Benefits		3401-3402	73,224.00	73,224.00	19,754.13	70,977.00	2,247.00	3.1%
Unemployment Insurance		3501-3502	759.00	760.00	96.47	778.00	(18.00)	-2.4%
Workers' Compensation		3601-3602	13,130.00	13,156.00	3,657.17	13,463.00	(307.00)	-2.3%
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			487,018.00	487,237.00	55,726.63	486,661.00	576.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,414.00	41,542.00	3,850.21	41,542.00	0.00	0.0%
Books and Other Reference Materials		4200	48,348.00	149,773.00	9,747.98	154,773.00	(5,000.00)	-3.3%
Materials and Supplies		4300	103,817.00	181,370.00	25,054.96	259,935.00	(78,565.00)	-43.3%
Noncapitalized Equipment		4400	48,065.00	152,272.00	37,297.08	157,182.00	(4,910.00)	-3.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			219,644.00	524,957.00	75,950.23	613,432.00	(88,475.00)	-16.9%
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	6,800.00	6,800.00	5,342.66	24,800.00	(18,000.00)	-264.7%
Dues and Memberships		5300	0.00	0.00	312.00	0.00	0.00	0.0%
Insurance		5400-5400	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	12,789.00	12,789.00	147.81	12,789.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	710.00	0.00	710.00	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	91,091.00	281,391.00	58,225.05	574,266.00	(292,875.00)	-104.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,680.00	301,690.00	64,027.52	612,565.00	(310,875.00)	-103.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	751,247.00	751,247.00	378,664.00	810,788.00	(59,541.00)	-7.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			751,247.00	751,247.00	378,664.00	810,788.00	(59,541.00)	-7.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	61,574.00	74,590.00	1,562.06	86,820.00	(12,230.00)	-16.4%
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			61,574.00	74,590.00	1,562.06	86,820.00	(12,230.00)	-16.4%
TOTAL, EXPENDITURES			2,386,044.00	2,896,966.00	768,409.76	3,384,449.00	(487,483.00)	-16.8%

2016-17 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	1,325,179.00	1,325,179.00	0.00	1,371,869.00	46,690.00	3.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,325,179.00	1,325,179.00	0.00	1,371,869.00	46,690.00	3.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,325,179.00	1,325,179.00	0.00	1,371,869.00	(46,690.00)	3.5%

2016-17 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	494,221.00	494,221.00	0.00	509,021.00	14,800.00	3.0%
3) Other State Revenue		8300-8599	38,308.00	38,308.00	0.00	38,308.00	0.00	0.0%
4) Other Local Revenue		8600-8799	107,758.00	107,758.00	28,990.09	128,976.00	21,218.00	19.7%
5) TOTAL, REVENUES			640,287.00	640,287.00	28,990.09	676,305.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	281,446.00	281,446.00	84,370.66	290,251.00	(8,805.00)	-3.1%
3) Employee Benefits		3000-3999	117,412.00	117,412.00	31,820.55	119,481.00	(2,069.00)	-1.8%
4) Books and Supplies		4000-4999	266,772.00	266,772.00	72,519.00	322,272.00	(55,500.00)	-20.8%
5) Services and Other Operating Expenditures		5000-5999	14,554.00	14,554.00	3,889.33	14,754.00	(200.00)	-1.4%
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	17,903.00	(17,903.00)	New
9) TOTAL, EXPENDITURES			680,184.00	680,184.00	192,599.54	764,661.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,897.00)	(39,897.00)	(163,609.45)	(88,356.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	39,897.00	39,897.00	0.00	0.00	(39,897.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,897.00	39,897.00	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	(163,609.45)	(88,356.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	88,355.99	88,355.99		88,355.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,355.99	88,355.99		88,355.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,355.99	88,355.99		88,355.99		
2) Ending Balance, June 30 (E + F1e)			88,355.99	88,355.99		(0.01)		
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			88,355.99	88,355.99		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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.01)		

2016-17 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	494,221.00	494,221.00	0.00	509,021.00	14,800.00	3.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			494,221.00	494,221.00	0.00	509,021.00	14,800.00	3.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	38,308.00	38,308.00	0.00	38,308.00	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			38,308.00	38,308.00	0.00	38,308.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	91,750.00	91,750.00	27,978.65	111,750.00	20,000.00	21.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	(208.31)	600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	15,408.00	15,408.00	0.00	15,408.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,217.75	1,218.00	1,218.00	New
TOTAL, OTHER LOCAL REVENUE			107,758.00	107,758.00	28,990.09	128,976.00	21,218.00	19.7%
TOTAL REVENUES			640,287.00	640,287.00	28,990.09	676,305.00		

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		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	214,493.00	214,493.00	58,968.66	214,045.00	448.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	66,953.00	66,953.00	25,402.00	76,206.00	(9,253.00)	-13.8%
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			281,446.00	281,446.00	84,370.66	290,251.00	(8,805.00)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	37,501.00	37,501.00	10,555.92	38,721.00	(1,220.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	21,530.00	21,530.00	5,538.61	22,203.00	(673.00)	-3.1%
Health and Welfare Benefits		3401-3402	52,724.00	52,724.00	14,080.70	52,724.00	0.00	0.0%
Unemployment Insurance		3501-3502	310.00	310.00	42.23	319.00	(9.00)	-2.9%
Workers' Compensation		3601-3602	5,347.00	5,347.00	1,603.09	5,514.00	(167.00)	-3.1%
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			117,412.00	117,412.00	31,820.55	119,481.00	(2,069.00)	-1.8%
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	19,301.00	19,301.00	4,989.44	24,301.00	(5,000.00)	-25.9%
Noncapitalized Equipment		4400	2,890.00	2,890.00	0.00	13,390.00	(10,500.00)	-363.3%
Food		4700	244,581.00	244,581.00	67,529.56	284,581.00	(40,000.00)	-16.4%
TOTAL, BOOKS AND SUPPLIES			266,772.00	266,772.00	72,519.00	322,272.00	(55,500.00)	-20.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,585.00	2,585.00	119.88	2,785.00	(200.00)	-7.7%
Dues and Memberships		5300	365.00	365.00	200.00	365.00	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	1,036.00	1,036.00	0.00	1,036.00	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	10,568.00	10,568.00	3,569.45	10,568.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,554.00	14,554.00	3,889.33	14,754.00	(200.00)	-1.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	17,903.00	(17,903.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	17,903.00	(17,903.00)	New
TOTAL EXPENDITURES			680,184.00	680,184.00	192,599.54	764,661.00		

2016-17 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	39,897.00	39,897.00	0.00	0.00	(39,897.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			39,897.00	39,897.00	0.00	0.00	(39,897.00)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			39,897.00	39,897.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(3.32)	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	(3.32)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(3.32)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(3.32)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,050.36	1,050.36		1,050.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,050.36	1,050.36		1,050.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,050.36	1,050.36		1,050.36		
2) Ending Balance, June 30 (E + F1e)			1,050.36	1,050.36		1,050.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,050.36	1,050.36		1,050.36		
Bus Replacement Reserve	0000	9780	1,050.36					
Bus Replacement Reserve	0000	9780		1,050.36				
Bus Replacement Reserve	0000	9780				1,050.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(3.32)	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(3.32)	0.00		
TOTAL, REVENUES			0.00	0.00	(3.32)	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,629.00	54,629.00	4,966.17	64,629.00	10,000.00	18.3%
5) TOTAL, REVENUES			54,629.00	54,629.00	4,966.17	64,629.00		
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	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,629.00	41,629.00	85,662.50	131,629.00	(90,000.00)	-216.2%
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			54,629.00	54,629.00	85,662.50	144,629.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(80,716.33)	(80,000.00)		
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		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		

2016-17 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(80,716.33)	(80,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,227,457.29	1,227,457.29		1,227,457.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,227,457.29	1,227,457.29		1,227,457.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,227,457.29	1,227,457.29		1,227,457.29		
2) Ending Balance, June 30 (E + F1e)			1,227,457.29	1,227,457.29		1,147,457.29		
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			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	1,227,457.29	1,227,457.29		1,147,457.29		
Facility Needs	0000	9780	1,227,457.29					
Facility Needs	0000	9780		1,227,457.29				
Facility Needs	0000	9780				1,147,457.29		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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%
		8660	3,000.00	3,000.00	(4,174.33)	13,000.00	10,000.00	333.3%
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
		8681	50,000.00	50,000.00	9,140.50	50,000.00	0.00	0.0%
Other Local Revenue								
		8699	1,629.00	1,629.00	0.00	1,629.00	0.00	0.0%
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,629.00	54,629.00	4,966.17	64,629.00	10,000.00	18.3%
TOTAL, REVENUES			54,629.00	54,629.00	4,966.17	64,629.00		

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		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,000.00	13,000.00	0.00	13,000.00	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	41,629.00	41,629.00	85,682.50	131,629.00	(90,000.00)	-216.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,629.00	41,629.00	85,682.50	131,629.00	(90,000.00)	-216.2%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			54,629.00	54,629.00	85,682.50	144,629.00		

2016-17 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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	(687.76)	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	(687.76)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	197,236.00	(197,236.00)	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	0.00	197,236.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(687.76)	(197,236.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(687.76)	(197,236.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	197,236.33	197,236.33		197,236.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,236.33	197,236.33		197,236.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,236.33	197,236.33		197,236.33		
2) Ending Balance, June 30 (E + F1e)			197,236.33	197,236.33		0.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	197,236.33	197,236.33		0.33		
Facility Projects Reserve	0000	9780	197,236.33					
Facility Projects Reserve	0000	9780		197,236.33				
Facility Projects Reserve	0000	9780				0.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	(687.76)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(687.76)	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	(687.76)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	197,236.00	(197,236.00)	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	0.00	197,236.00	(197,236.00)	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	0.00	197,236.00		

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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%

2016-17 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,741.00	1,741.00	56.11	1,741.00	0.00	0.0%
4) Other Local Revenue		8600-8799	469,580.00	469,580.00	26,465.54	469,580.00	0.00	0.0%
5) TOTAL REVENUES			471,301.00	471,301.00	26,521.65	471,301.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	451,935.00	451,935.00	0.00	451,935.00	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			451,935.00	451,935.00	0.00	451,935.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			19,366.00	19,366.00	26,521.65	19,366.00		
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		

2016-17 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,366.00	19,366.00	26,521.65	19,366.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	927,348.37	927,348.37		927,348.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,348.37	927,348.37		927,348.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,348.37	927,348.37		927,348.37		
2) Ending Balance, June 30 (E + F1e)			946,714.37	946,714.37		946,714.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	946,714.37	946,714.37		946,714.37		
Bond Fund Balance	0000	9780	946,714.37					
Bond Fund Balance	0000	9780		946,714.37				
Bond Fund Balance	0000	9780				946,714.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2016-17 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 Voted Indebtedness Levies								
Homeowners' Exemptions		8571	1,741.00	1,741.00	56.11	1,741.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,741.00	1,741.00	56.11	1,741.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	436,144.00	436,144.00	3,248.29	436,144.00	0.00	0.0%
Unsecured Roll		8612	23,463.00	23,463.00	18,679.08	23,463.00	0.00	0.0%
Prior Years' Taxes		8613	1,020.00	1,020.00	0.00	1,020.00	0.00	0.0%
Supplemental Taxes		8614	5,741.00	5,741.00	2,100.53	5,741.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
Interest		8660	3,192.00	3,192.00	2,437.64	3,192.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			469,560.00	469,560.00	26,465.54	469,560.00	0.00	0.0%
TOTAL, REVENUES			471,301.00	471,301.00	26,521.65	471,301.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	425,000.00	425,000.00	0.00	425,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	26,935.00	26,935.00	0.00	26,935.00	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)			451,935.00	451,935.00	0.00	451,935.00	0.00	0.0%
TOTAL, EXPENDITURES			451,935.00	451,935.00	0.00	451,935.00		

2016-17 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	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%
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	0.00	0.0%

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)	1,433.66	1,433.66	1,433.66	1,433.66	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)	1,433.66	1,433.66	1,433.66	1,433.66	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	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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,433.66	1,433.66	1,433.66	1,433.66	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)						

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 472,137.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 10,540,775.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.48%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	521,610.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	272,745.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	15,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	107,186.28
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	295.68
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	917,436.96
9. Carry-Forward Adjustment (Part IV, Line F)	(280,839.72)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	636,597.24

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	10,666,039.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,292,283.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	827,664.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	199,351.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,964.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	7,206.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	453,896.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,649.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,285,364.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	6,304.32
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	746,758.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	16,500,479.04

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

(Line A8 divided by Line B18) 5.56%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/icc)
(Line A10 divided by Line B18) 3.86%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>917,436.96</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>67,310.06</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.67%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.67%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.67%) times Part III, Line B18); zero if positive	<u>(280,839.72)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(280,839.72)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.86%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-140,419.86) is applied to the current year calculation and the remainder (\$-140,419.86) is deferred to one or more future years:	<u>4.71%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-93,613.24) is applied to the current year calculation and the remainder (\$-187,226.48) is deferred to one or more future years:	<u>4.99%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(280,839.72)</u>

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	17,565,948.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	445,551.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	13,964.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	101,905.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				115,869.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	88,356.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				17,092,884.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,433.66
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,922.55
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	13,165,875.13	9,136.50
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	13,165,875.13	9,136.50
B. Required effort (Line A.2 times 90%)	11,849,287.62	8,222.85
C. Current year expenditures (Line I.E and Line II.B)	17,092,884.00	11,922.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

First Interim
2016-17 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(17,903.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	17,903.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2016-17 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	17,903.00	(17,903.00)	0.00	0.00		

Pierce Joint Unified School District

2016/17

1st Interim

Unrestricted/Restricted			
MULTIPLE YEAR PROJECTION - December 8, 2016			

INCOME	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>
8011-8089 LCFF SOURCES	11,572,922	12,250,224	13,488,451
8012 EPA-EDUCATION PROTECTION ACT	2,039,105	1,868,781	896,597
8019 PRIOR YEAR ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL REVENUE LIMIT SOURCES</i>	13,612,027	14,119,005	14,385,048
<i>TOTAL FEDERAL REVENUE</i>	430,226	333,995	333,995
STATE REVENUES			
8311 STATE APPORTIONMENT PROGRAMS	0	0	0
8550 MANDATED COSTS	359,736	0	0
8560 LOTTERY	272,582	272,582	272,582
8590 OTHER STATE	<u>980,049</u>	<u>542,320</u>	<u>542,320</u>
<i>TOTAL STATE REVENUE</i>	1,612,367	814,902	814,902
OTHER LOCAL REVENUES			
8650 LEASES AND RENTALS	31,814	31,814	31,814
8660 INTEREST	50,000	55,000	60,500
8677 INTERAGENCY REVENUES	167,567	72,000	0
8699 OTHER LOCAL INCOME	169,894	129,320	132,294
8782 OTHER TRANSFERS FROM COUNTY	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL LOCAL REVENUES</i>	419,275	288,134	224,608
TOTAL REVENUES	16,073,895	15,556,036	15,758,553
8912-8919 INTERFUND TRANSFERS IN	0	0	0
TOTAL REVENUES AND TRANSFERS IN	16,073,895	15,556,036	15,758,553
 EXPENDITURES			
1100 TEACHER'S SALARIES	5,416,287	5,582,593	5,692,225
1200 PUPIL SUPPORT SALARIES	198,208	202,172	206,216
1300 SUPERVISOR/ADMIN. SALARIES	719,857	734,254	748,939
1900 OTHER CERTIFICATED SALARIES	<u>50,470</u>	<u>51,479</u>	<u>52,509</u>
<i>TOTAL CERTIFICATED</i>	6,384,822	6,570,498	6,699,888
2100 INSTRUCTIONAL AIDES	179,954	183,553	187,224
2200 CLASSIFIED SUPPORT	724,260	738,745	753,520
2300 CLASSIFIED ADMINISTRATORS	288,410	294,178	300,062
2400 CLERICAL AND OFFICE	451,246	460,271	469,476
2900 OTHER CLASSIFIED SALARIES	<u>90,818</u>	<u>92,634</u>	<u>94,487</u>
<i>TOTAL CLASSIFIED</i>	1,734,688	1,769,382	1,804,769
<i>TOTAL SALARIES</i>	8,119,510	8,339,880	8,504,658
3100 STRS	1,072,747	1,226,160	1,368,779
3200 PERS	232,353	274,254	308,616
3300 SOCIAL SECURITY/MEDICARE	229,354	233,941	238,620
3400 HEALTH	1,195,750	1,206,038	1,206,038
EXPENDITURES (Continued)	16/17	17/18	18/19
3500 UNEMPLOYMENT INSURANCE	8,942	9,121	9,303

3600 WORKER'S COMPENSATION	154,256	157,341	160,488
3900 OTHER BENEFITS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL BENEFITS</i>	2,893,402	3,106,855	3,291,844
4100 TEXTBOOKS	855,393	164,063	168,329
4200 OTHER BOOKS	228,200	130,893	134,296
4300 INSTRUCTIONAL SUPPLIES	862,475	272,626	279,714
4400 NON CAPITALIZED EQUIPMENT	<u>890,231</u>	<u>550,517</u>	<u>564,830</u>
<i>TOTAL BOOKS AND SUPPLIES</i>	2,836,299	1,118,099	1,147,170
5200 TRAVEL AND CONFERENCE	73,034	55,444	52,886
5300 DUES AND MEMBERSHIPS	15,839	16,219	16,641
5400 INSURANCE	115,544	118,317	121,393
5500 UTILITIES	352,538	360,999	370,385
5600 CONTRACTS, RENTS, LEASES	155,683	159,419	163,564
5800 OTHER SERV. & OPERATING EXP.	1,899,894	904,274	927,785
5900 COMMUNICATIONS	<u>209,415</u>	<u>214,441</u>	<u>220,016</u>
<i>TOTAL CONTRACTS</i>	2,821,947	1,829,113	1,872,670
6170 LAND IMPROVEMENTS	0	0	0
6200 NEW BLDGS/IMPROVEMENTS	0	0	0
6400 NEW EQUIPMENT	101,905	104,351	42,064
6500 EQUIPMENT REPLACEMENT	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EQUIPMENT</i>	101,905	104,351	42,064
7142 COMMUNITY SCHOOL/SELPA	810,788	827,004	843,544
7282 ALL OTHER TRANSFERS TO COUNTY	0	0	0
7350 INTERFUND INDIRECT COST	-17,903	-18,368	-18,846
7400 DEBT SERVICE	0	0	0
7600 TRANSFERS TO OTHER FUNDS	0	0	0
7649 OTHER LOAN PAYMENTS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL 7000 OTHER OUTGO</i>	792,885	808,635	824,698
TOTAL EXPENDITURES & TRANSFERS OUT	17,565,948	15,306,934	15,683,103

MULTIPLE YEAR PROJECTION SUMMARY

2016/17

1st Interim

Unrestricted/Restricted			
MULTIPLE YEAR PROJECTION - December 8, 2016			

	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>
TOTAL REVENUES & TRANSFERS IN	16,073,895	15,556,036	15,758,553
TOTAL EXPENSES & TRANSFERS OUT	17,565,948	15,306,934	15,683,103
TOTAL REVENUES LESS EXPENDITURES	-1,492,053	249,102	75,450
BEGINNING BALANCE	7,081,749	5,589,696	5,838,798
LESS AMOUNT ABOVE REVENUES LESS EXP	-1,492,053	249,102	75,450
LESS REVOLVING CASH	<u>-10,000</u>	<u>-10,000</u>	<u>-10,000</u>
UNDISTRIBUTED RESERVE	5,579,696	5,828,798	5,904,249
% UNDISTRIBUTED RESERVE	31.76%	38.08%	37.65%
3% UNDISTRIBUTED RESERVE IS	526,978	459,208	470,493
AMOUNT ABOVE (-BELOW) 3%	5,052,718	5,369,590	5,433,756
5% UNRESTRICTED BOARD RESERVE	709,075	638,010	657,459
AMOUNT ABOVE (-BELOW) 5%	4,870,621	5,190,788	5,246,790
<i>Recommended Reserve: 3% plus one year LCFF Growth</i>			
LCFF Growth over prior year	710,496	517,896	252,499
Plus 3% reserve	<u>526,978</u>	<u>459,208</u>	<u>470,493</u>
Total Recommended Reserve	1,237,474	977,104	722,992
Amount Above (-Below) Recommended Reserve	4,342,222	4,851,694	5,181,257
% Undistributed Reserve	24.72%	31.70%	33.04%

Pierce Joint Unified School District

2016/17

1st Interim

UNRESTRICTED MULTIPLE YEAR PROJECTION - December 8, 2016

INCOME	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>
8011-8089 LCFF SOURCES	11,572,922	12,250,224	13,488,451
8012 EDUCATION PROTECTION ACT-EPA	2,039,105	1,868,781	896,597
8019 PRIOR YEAR ADJUSTMENTS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL REVENUE LIMIT SOURCES</i>	13,612,027	14,119,005	14,385,048
<i>TOTAL FEDERAL REVENUE</i>	2,448	1,628	1,628
STATE REVENUES			
8311 STATE APPORTIONMENT PROGRAMS	0	0	0
8550 MANDATED COSTS	359,736	0	0
8560 LOTTERY	210,840	210,840	210,840
8590 OTHER STATE	<u>2,190</u>	<u>2,190</u>	<u>2,190</u>
<i>TOTAL STATE REVENUE</i>	572,766	213,030	213,030
OTHER LOCAL REVENUES			
8650 LEASES AND RENTALS	31,814	31,814	31,814
8660 INTEREST	50,000	55,000	60,500
8677 INTERAGENCY SERVICES	0	0	0
8699 OTHER LOCAL INCOME	166,413	129,320	132,294
8782 OTHER TRANSFERS FROM COUNTY	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL LOCAL REVENUES</i>	248,227	216,134	224,608
8912-8919 INTERFUND TRANSFERS IN	0	0	0
TOTAL REVENUES	14,435,468	14,549,797	14,824,314
 8980-8999 CONTRIBUTIONS TO RESTRICTED	 -1,371,869	 -1,540,498	 -1,599,688
 EXPENDITURES			
1100 TEACHER'S SALARIES	5,030,940	5,189,539	5,291,310
1200 PUPIL SUPPORT SALARIES	198,208	202,172	206,216
1300 SUPERVISOR/ADMIN. SALARIES	713,408	727,676	742,230
1900 OTHER CERTIFICATED SALARIES	<u>50,470</u>	<u>51,479</u>	<u>52,509</u>
<i>TOTAL CERTIFICATED</i>	5,993,026	6,170,867	6,292,264
2100 INSTRUCTIONAL AIDES	44,178	45,062	45,963
2200 CLASSIFIED SUPPORT	617,917	630,275	642,881
2300 CLASSIFIED ADMINISTRATORS	214,861	219,158	223,541
2400 CLERICAL AND OFFICE	450,564	459,575	468,767
2900 OTHER CLASSIFIED SALARIES	<u>89,781</u>	<u>91,577</u>	<u>93,408</u>
<i>TOTAL CLASSIFIED</i>	1,417,301	1,445,647	1,474,560

<i>TOTAL SALARIES</i>	7,410,327	7,616,514	7,766,824
3100 STRS	745,354	890,456	1,024,381
3200 PERS	188,330	224,075	252,150
3300 SOCIAL SECURITY/MEDICARE	199,327	203,314	207,380
3400 HEALTH	1,124,773	1,135,061	1,135,061
3500 UNEMPLOYMENT INSURANCE	8,164	8,327	8,494
EXPENDITURES (Continued)	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>
3600 WORKER'S COMPENSATION	140,793	143,609	146,481
3900 OTHER BENEFITS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL BENEFITS</i>	2,406,741	2,604,842	2,773,946
4100 APPROVED TEXTBOOKS	813,851	144,183	147,932
4200 BOOKS OTHER THAN TEXTBOOKS	73,427	81,384	83,500
4300 INSTRUCTIONAL SUPPLIES	602,540	166,318	170,642
4400 NON CAPITALIZED EQUIPMENT	<u>733,049</u>	<u>501,298</u>	<u>514,332</u>
<i>TOTAL BOOKS AND SUPPLIES</i>	2,222,867	893,183	916,406
5200 TRAVEL AND CONFERENCE	48,234	48,481	49,742
5300 DUES AND MEMBERSHIPS	15,839	16,219	16,641
5400 INSURANCE	115,544	118,317	121,393
5500 UTILITIES	352,538	360,999	370,385
5600 CONTRACTS, RENTS, LEASES	142,894	146,323	150,128
5700 TRANSFERS OF DIRECT COSTS	-710	-727	-746
5800 OTHER SERV. & OPERATING EXP.	1,325,628	810,997	832,083
5900 COMMUNICATIONS	<u>209,415</u>	<u>214,441</u>	<u>220,016</u>
<i>TOTAL CONTRACTS</i>	2,209,382	1,715,050	1,759,642
6100 IMPROVEMENTS OF SITES	0	0	0
6170 LAND IMPROVEMENTS	0	0	0
6200 NEW BLDGS/IMPROVEMENTS	0	0	0
6400 NEW EQUIPMENT	36,905	37,791	42,064
6500 EQUIPMENT REPLACEMENT	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EQUIPMENT</i>	36,905	37,791	42,064
7142 COMMUNITY SCHOOL/SELPA	0	0	0
7282 ALL OTHER TRANSFERS TO COUNTY	0	0	0
7310 TRANSFERS OF INDIRECT COSTS	-86,820	-88,817	-90,860
7350 TRANSFERS OF INDIRECT COSTS-INTERFUND	-17,903	-18,368	-18,846
7600 TRANSFERS TO OTHER FUNDS	0	0	0
7649 OTHER LOAN PAYMENTS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL 7000 OTHER OUTGO</i>	-104,723	-107,185	-109,706
TOTAL EXPENDITURES & TRANSFERS OUT	14,181,499	12,760,194	13,149,177

**UNRESTRICTED
MULTIPLE YEAR PROJECTION SUMMARY**

	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>
TOTAL REVENUES	14,435,468	14,549,797	14,824,314
Other Financing Sources-Contributions to Rest.	<u>-1,371,869</u>	<u>-1,540,498</u>	<u>-1,599,688</u>
Total Revenues & Contributions	13,063,599	13,009,299	13,224,626
TOTAL EXPENSES & TRANSFERS OUT	14,181,499	12,760,194	13,149,177
TOTAL REVENUES LESS EXPENDITURES	-1,117,900	249,105	75,449
ESTIMATED BEGINNING BALANCE	6,707,594	5,589,694	5,838,799
LESS AMOUNT ABOVE REVENUES LESS EXP	-1,117,900	249,105	75,449
LESS REVOLVING CASH	<u>-10,000</u>	<u>-10,000</u>	<u>-10,000</u>
UNDISTRIBUTED RESERVE	5,579,694	5,828,799	5,904,248
% UNDISTRIBUTED RESERVE	39.34%	45.68%	44.90%
3% UNDISTRIBUTED RESERVE IS	526,978	459,208	470,493
AMOUNT ABOVE (-BELOW) 3%	5,052,716	5,369,591	5,433,755
5% UNRESTRICTED BOARD RESERVE	709,075	638,010	657,459
AMOUNT ABOVE (-BELOW) 5%	4,870,619	5,190,789	5,246,789
<i>Recommended Reserve: 3% plus one year LCFF Growth</i>			
LCFF Growth over prior year	710,496	517,896	252,499
Plus 3% reserve	<u>526,978</u>	<u>459,208</u>	<u>470,493</u>
Total Recommended Reserve	1,237,474	977,104	722,992
Amount Above (-Below) Recommended Reserve	4,342,220	4,851,695	5,181,256
% Undistributed Reserve	30.62%	38.02%	39.40%

Pierce Joint Unified School District

2016/17

1st Interim

RESTRICTED
MULTIPLE YEAR PROJECTION - December 8, 2016

INCOME	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>
<i>TOTAL FEDERAL REVENUE</i>	427,778	332,367	332,367
STATE REVENUES			
8560 LOTTERY	61,742	61,742	61,742
8590 OTHER STATE	<u>977,859</u>	<u>540,130</u>	<u>540,130</u>
<i>TOTAL STATE REVENUE</i>	1,039,601	601,872	601,872
OTHER LOCAL REVENUES			
8677 INTERAGENCY REVENUES	167,567	72,000	0
8699 OTHER LOCAL INCOME	3,481	0	0
8782 OTHER TRANSFERS FROM COUNTY	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL LOCAL REVENUES</i>	171,048	72,000	0
TOTAL REVENUES	1,638,427	1,006,239	934,239
 8980-8999 Contributions	 1,371,869	 1,540,498	 1,599,688
 EXPENDITURES			
1100 TEACHER'S SALARIES	385,347	393,054	400,915
1200 PUPIL SUPPORT SALARIES	0	0	0
1300 SUPERVISOR/ADMIN. SALARIES	6,449	6,578	6,710
1900 OTHER CERTIFICATED SALARIES	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL CERTIFICATED</i>	391,796	399,632	407,625
2100 INSTRUCTIONAL AIDES	135,776	138,492	141,261
2200 CLASSIFIED SUPPORT	106,343	108,470	110,639
2300 CLASSIFIED ADMINISTRATORS	73,549	75,020	76,520
2400 CLERICAL AND OFFICE	682	696	710
2900 OTHER CLASSIFIED SALARIES	<u>1,037</u>	<u>1,058</u>	<u>1,079</u>
<i>TOTAL CLASSIFIED</i>	317,387	323,735	330,209
<i>TOTAL SALARIES</i>	<i>709,183</i>	<i>723,367</i>	<i>737,834</i>
3100 STRS	327,393	335,704	344,398
3200 PERS	44,023	50,179	56,466
3300 SOCIAL SECURITY/MEDICARE	30,027	30,628	31,240
3400 HEALTH	70,977	70,977	70,977
3500 UNEMPLOYMENT INSURANCE	778	794	809
EXPENDITURES (Continued)	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>
3600 WORKER'S COMPENSATION	<u>13,463</u>	<u>13,732</u>	<u>14,007</u>
<i>TOTAL BENEFITS</i>	486,661	502,013	517,898
4100 TEXTBOOKS	41,542	19,880	20,397
4200 OTHER BOOKS	154,773	49,508	50,795
4300 INSTRUCTIONAL SUPPLIES	259,935	106,309	109,073
4400 NON CAPITALIZED EQUIPMENT	<u>157,182</u>	<u>49,219</u>	<u>50,499</u>

<i>TOTAL BOOKS AND SUPPLIES</i>	613,432	224,916	230,764
5200 TRAVEL AND CONFERENCE	24,800	6,963	3,144
5300 DUES AND MEMBERSHIPS	0	0	0
5400 INSURANCE	0	0	0
5600 CONTRACTS, RENTS, LEASES	12,789	13,096	13,436
5700 TRANSFERS OF DIRECT COSTS	710	727	746
5800 OTHER SERV. & OPERATING EXP.	574,266	93,277	95,702
5900 COMMUNICATIONS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL CONTRACTS</i>	612,565	114,063	113,029
6170 LAND IMPROVEMENTS	0	0	0
6200 NEW BLDGS/IMPROVEMENTS	0	0	0
6400 NEW EQUIPMENT	65,000	66,560	0
6500 EQUIPMENT REPLACEMENT	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EQUIPMENT</i>	65,000	66,560	0
7142 COMMUNITY SCHOOL/SELPA	810,788	827,004	843,544
7282 ALL OTHER TRANSFERS TO COUNTY	0	0	0
7310 TRANSFER OF INDIRECT COSTS	86,820	88,817	90,860
7600 TRANSFERS TO OTHER FUNDS	0	0	0
7649 OTHER LOAN PAYMENTS	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL 7000 OTHER OUTGO</i>	897,608	915,821	934,403
TOTAL EXPENDITURES & TRANSFERS OUT	3,384,449	2,546,739	2,533,927

RESTRICTED MULTIPLE YEAR PROJECTION SUMMARY
--

	16/17	17/18	18/19
TOTAL REVENUES	1,638,427	1,006,239	934,239
Other Financing Sources-Contributions	<u>1,371,869</u>	<u>1,540,498</u>	<u>1,599,688</u>
Total Revenues & Contributions	3,010,296	2,546,736	2,533,927
TOTAL EXPENSES & TRANSFERS OUT	3,384,449	2,546,739	2,533,927
TOTAL REVENUES LESS EXPENDITURES	-374,153	-2	0
BEGINNING BALANCE	374,155	2	0
LESS AMOUNT ABOVE REVENUES LESS EXP	<u>-374,153</u>	<u>-2</u>	<u>0</u>
UNDISTRIBUTED RESERVE	2	0	0

Pierce Joint Unified School District
2015-16 Annual and Five Year Developer Fee Report
December 8, 2016

10D

Pursuant to Government Code Section 66006, each year the District is required to prepare an Annual Report for Developer Fees collected and deposited into the Developer Fee Fund (Fund 25).

Current Developer Fee rates: \$5.65 per square foot for residential units
 .54¢ per square foot for commercial units

Beginning Balance July 1, 2015 **\$ 1,180,792.16**

Income:

<u>Developer Fees Collected:</u>		# of	Amount Collected	
		Homes		
Redoubt/Blue Mountain	Residential	11	\$	107,847.20
Sunny Ghai	Commercial	1	\$	2,395.44
Steve Hanson	Residential	1	\$	7,910.00
Williams Adams	Commercial	1	\$	4,895.64
Hal Charter	Commercial	1	\$	6,149.52
Smith Development/Pilot Corp	Commercial	1	\$	631.80
Mike Geyer	Commercial	1	\$	502.20
Ken Armfield/Scott Stephens	Commercial	1	\$	2,160.00
Agnes Marks	Residential	1	\$	2,268.00
Carl Jacobson/CMH Homes	Residential	1	\$	9,305.55
Ismael Rodriguez	Residential	1	\$	4,068.00
Patrick Nugent	Residential	1	\$	7,847.85
Total Developer Fees			\$	155,981.20

Other Local Revenue **\$ 1,256.00**

Interest **\$ 21,069.21**

Total Income **\$ 178,306.41**

Total Income and Beginning Balance **\$ 1,359,098.57**

Expenses:

Div Of The State Architect	PHS Construction Fees (Clssrm/Shade Structure)	\$ 1,769.34
Efficient Energy Concepts	Labor Charge Correction	\$ 220.00
J.M. King Consulting	School Facilities/Facility Master Plan	\$ 25,315.00
Jack Schreder	Facility Needs Assessment	\$ 8,150.00
Sommers Architecture	Design Docs Multipurpose Room	\$ 77,917.50
Terracon	Cert Welding Inspector/Geo Report (Shade Structure)	\$ 13,210.00
Third Shoe	PHS Shade Structure	\$ 380.00
PJUSD	3% Indirect Transfer	\$ 4,679.44

Total Expenditures **\$ 131,641.28**

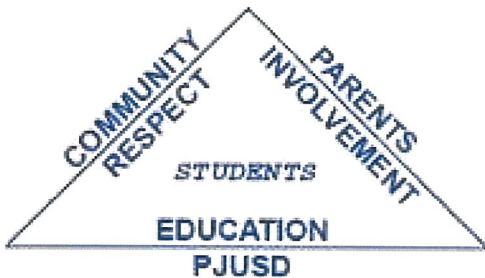
2015-16 Ending Balance **\$ 1,227,457.29**

Pursuant to Government Code Section 66001(d), the District is required to prepare a Five Year Report for any uncommitted or unexpended funds. The purpose of these reportable fees will be to pay for additional portable classrooms, construction of new cafeteria, and the completion of other facility projects. The School Facility Needs Analysis and the Fee Justification updates demonstrate the reasonable relationship between the reportable fees the purposes for which they are charged.

***ANNUAL ORGANIZATIONAL
MEETING – PART II***

Thursday

December 8, 2016



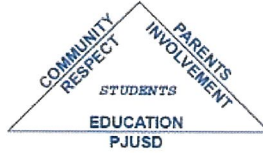
"Students First"



PIERCE JOINT UNIFIED SCHOOL DISTRICT

COMMITTEE APPOINTMENTS

COMMITTEE	BOARD MEMBER
1. SELPA Board	1. Debbie Charter
2. Technology Committee	2. Amy Charter
3. Facilities Committee A. Cafeteria Committee	3. All
4. Ag Advisory Committee	4. John Friel
5. Safety Committee	5. Nadine High
6. District Advisory Committee	6.
7. District English Learners Advisory Committee	7. Abel Gomez



13C

Pierce Joint Unified School District Regular Board Meeting Schedule 2017

Date:	Time:	Location:
January 19, 2017	6:00 p.m.	PJUSD Technology Building
February 16, 2017	6:00 p.m.	Grand Island Elementary
March 9, 2017*	6:00 p.m.	PJUSD Technology Building
April 20, 2017	6:00 p.m.	PJUSD Technology Building
May 18, 2017	6:00 p.m.	PJUSD Technology Building
June 22, 2017**	6:00 p.m.	PJUSD Technology Building
June 26, 2017	9:00 a.m.	PJUSD Technology Building
July 20, 2017	6:00 p.m.	PJUSD Technology Building
August 17, 2017	6:00 p.m.	PJUSD Technology Building
September 14, 2017*	6:00 p.m.	PJUSD Technology Building
October 19, 2017	6:00 p.m.	PJUSD Technology Building
November 16, 2017	6:00 p.m.	PJUSD Technology Building
December 14, 2017*	6:00 p.m.	PJUSD Technology Building

*Meeting is on the second Thursday of the month for reporting purposes.

**Meeting is on the third Thursday of the month for reporting purposes.

Pierce Joint Unified School District
Technology Building
940 Wildwood Rd
Arbuckle CA 95912

Grand Island Elementary
Multi-Purpose Room
551 Leven Street
Grimes CA 95950

"Students First"



2017 Superintendent Evaluation Schedule:

February 16, 2017	CLOSED SESSION: Verbal Evaluation/Discuss Formal Evaluation Process
April 20, 2017	CLOSED SESSION: Formal Evaluation – Due to Supt. by May 15 th
May 18, 2017	Discuss Written Evaluation
June 22, 2017	OPEN SESSION: Take Action on Contract/Salary
June 26, 2017	OPEN SESSION: Superintendent Contract Approval
August 17, 2017	CLOSED SESSION: Verbal Evaluation
November 16, 2017	CLOSED SESSION: Verbal Evaluation

2017 Board Self-Evaluation Schedule:

The Board will conduct their annual self-evaluation at the June 23, 2016 Regular Board Meeting

TO: COLUSA COUNTY SUPERINTENDENT OF SCHOOLS
FROM: GOVERNING BOARD, PIERCE JOINT UNIFIED SCHOOL DISTRICT
RE: APPROVAL OF WARRANT ORDERS – JANUARY 1, 2017 – DECEMBER 31, 2017

13E

In accordance with Education Codes §42632 and §42633, following are verified signatures of:

- 1. District officers or employees authorized to sign all orders for warrants against district funds in the name of the governing board.

_____	_____
Signature	Superintendent Title
_____	_____
Signature	Chief Business Official Title

(Please write “not applicable” on signature lines not utilized for authorization).

- 2. Governing board members, whose signatures also indicate approval of any authorization granted above:

_____ President
Signature – Abel Gomez

_____ Vice - President
Signature – John Friel

_____ Clerk
Signature – Nadine High

_____ Member
Signature – George Green

_____ Member
Signature – Amy Charter

(Approval of three board members is required on orders for warrants against district funds if not district officer or employee is authorized to sign on behalf of the governing board).

Signed: _____, Clerk Date: _____

PIERCE JOINT UNIFIED SCHOOL DISTRICT

Pierce Joint Unified School District Governance Calendar

The Pierce Joint Unified School District is committed to our students achieving their highest educational goals in a culturally/individually diverse setting by providing a highly qualified staff and a safe, clean, and secure learning environment. All community members are expected to be an active part of the educational setting of the Pierce Joint Unified School District.

Job Area	July	August	September	October	November	December	January	February	March	April	May	June
Effective Governance		Orientation for Board Candidates				Orientation for New Board Members Approve Board Governance Calendar	Governance Training Day	Set Date for Governance/Leadership Team Planning Day/ Annual Governance Training	Governance/Leadership Team Planning Day			Board Self Evaluation and Set Objectives Accordingly
Setting Direction for the District	LCAP to County Office of Ed. (July 1)	Communicate Mission/Vision/Goals			Report progress on goals, actions/services of LCAP		District Calendar Approval for Next Year	Report progress on goals, actions/services of LCAP	LCAP Board Study Session with Stakeholder input		DRAFT LCAP	Approve LCAP with goals and success indicators
Student Learning & Achievement			Sufficiency of Materials Resolution Accountability Reports – SMARTER Balanced (CAASPP), EL Data, local multiple measures		Site Benchmark Assessment Reports	Library Plan Update		Site Benchmark Assessment Reports	Instructional Materials Adoption Cycle/Process Summer School Planning	California English Language Development (CELDT) results	Site Plans for Student Achievement Review Instructional Materials adoption recommendations	Single Plan for Student Achievement Ag Incentive Grant Approve Consolidated Application and Local Education Agency Plan (LEAP) Site Benchmark Assessment Reports
	←————— Schedule presentations and progress reports on curriculum implementation —————→											
	←————— Schedule progress reports about professional development implementation —————→											

Pierce Joint Unified School District Governance Calendar

The Pierce Joint Unified School District is committed to our students achieving their highest educational goals in a culturally/individually diverse setting by providing a highly qualified staff and a safe, clean, and secure learning environment. All community members are expected to be an active part of the educational setting of the Pierce Joint Unified School District.

Job Area	July	August	September	October	November	December	January	February	March	April	May	June
Finance	Adopt, Analyze Budget-Current Year LCAP and District Budget to COE	Budget Revision to Board-Current Year Adoption of Tax Collections	Gann Limit Resolution Quarterly Investment Report Unaudited Actuals prior year Letter from COE (re: budget and LCAP)	Budget Revision w/Carry Overs and Audit Review by Auditors LCAP – COE to SPI	Clear Prior Years Due to/Due From Resolution Estimate Funding	1 st Interim Current Year Audit Report Prior year LCAP revisions	Governor proposes state budget Staff projects next year’s revenues/expenses that align with LCAP goals Board sets budget priorities	2 nd Interim Current Year Budget study session as necessary Winter CARS Submission			Governor’s May budget revise Report to the Board	Draft/Revise LCAP LCAP update/ approval Adopt budget Legislative budget adoption deadline 6/15
		Staff closes books; defines actuals; determines ending balance Report to the board (LCFF Funding estimate) COE approves/disapproves school district budget Report on class-size reduction (K-3; active enrollment count)						Staff concludes staffing level study				
Facilities		30-Day Developer Fee Posting If Needed	Developer Fee Increase If Needed									
	<p>← Be familiar and current with the district’s facilities plan – approve actions as necessary – monitor, review and revise facilities plan as necessary →</p>											

Pierce Joint Unified School District Governance Calendar

The Pierce Joint Unified School District is committed to our students achieving their highest educational goals in a culturally/individually diverse setting by providing a highly qualified staff and a safe, clean, and secure learning environment. All community members are expected to be an active part of the educational setting of the Pierce Joint Unified School District.

Job Area	July	August	September	October	November	December	January	February	March	April	May	June
Reports to the Board		Williams Complaint Procedure 4 th Q from Previous Year	DELAC Minutes	Pool Season Report Williams Complaint Procedure 1 st Q Technology Plan Report Cafeteria – Student Wellness Policy	1 st Q Discipline Report	Estimate of Independent Study Students	P-1 Attendance Report Developer Fee Annual Report Williams Complaint Procedure 2 nd Q 2 nd Q Discipline Report	DAC Minutes DELAC Minutes		Williams Complaint Procedure 3 rd Q 3 rd Q Discipline Report CELDT Data Report Annual Interdistrict Transfer Report	Cafeteria Report	
Policy	← Develop and adopt new policies as necessary or required – review policies on a regular basis and revise as necessary →											
		CSBA Policy Updates	Review/Update LCFF Policies		CSBA Policy Updates		CSBA Policies in Review		CSBA Policy Updates	Approve CSBA Policy Services		
Judicial Review	← Maintain confidentiality on issues that may come before the board – hold hearing and decide appeals to the board as necessary →											
Human Resources		Superintendent Verbal Evaluation			Superintendent Verbal Evaluation		Probationary Teacher List to Board	Superintendent Verbal Evaluation Superintendent Evaluation Format Determined Every several years review hiring/evaluation policies	Non Reelect/Lay-off Notification by March 15	Superintendent Formal Written Evaluation	Superintendent Formal Written Evaluation Discussion	Take Action on Superintendent Contract/ Salary
Collective Bargaining	← Determine implications of LCFF, class size reduction, and the collective bargaining agreement on the district’s ability to meet student learning and achievement goals →											
	← Be familiar with the district’s bargaining process as defined in board policy – establish parameters for negotiations – receive reports on negotiations – approve negotiated contracts →											

Pierce Joint Unified School District Governance Calendar

The Pierce Joint Unified School District is committed to our students achieving their highest educational goals in a culturally/individually diverse setting by providing a highly qualified staff and a safe, clean, and secure learning environment. All community members are expected to be an active part of the educational setting of the Pierce Joint Unified School District.

Job Area	July	August	September	October	November	December	January	February	March	April	May	June
District Celebrations		District Breakfast -New Staff -Years of Service		Fall Reclassification Ceremony	Honor Outgoing Board Members				Tenure Celebration	Spring Reclassification Ceremony	Retirement Recognition	
	← Recognize students who have received regional awards →											
Community Relations	LCAP on website	Develop key messages on LCAP What's Good!	Attend Back to School Nights at schools	Red Ribbon Week	Safe School Plans Approval What's Good!		SARC Approval Develop and disseminate key messages about important district topics & issues including progress on LCAP	What's Good!		Supt. meets with parent advisory groups	Involvement and/or attendance at school and community events (i.e., graduation ceremonies) Develop and disseminate key messages about important district topics & issues including progress on LCAP and the budget	
										Attend Open House Nights at schools		

Pierce High School & Arbuckle Alternative High School

Safe School Plan 2016-2017

Mission: Pierce High School and Arbuckle Alternative High School are committed to developing academically proficient students prepared for entrance to careers, colleges, and universities. Academic and co-curricular experiences are provided that develop socially and academically successful students.

School Culture and Support for Student Personal and Academic Growth

Component 1: The School Climate

Goal: At Pierce High School and Arbuckle Alternative High School we strive to create a climate where all stakeholders are given the skills, support, and opportunity necessary to make a contribution to a smooth functioning school.

Measure 1: Increase parent conference participation from year to year by 5%.

Parent Teacher Conference Participation	15/16	16/17
	59% (267/454)	

Measure 2: Increase Fair, Respectful, and Orderly Environment-Adults at PHS treat students with respect by 5%.

Fair, Respectful, and Orderly Environment	15/16	16/17
Adults at PHS treat students with respect.	36%	

Measure 3: Increase a-g Completion Rate by 10%.

14/15	15/16	16/17
28.7%		

Measure 4: Maintain D Rate not to exceed 9% and Maintain F Rate not to exceed 4%.

D's and F's	14/15 (Semester 1)	14/15 (Semester 2)	15/16 (Semester 1)	15/16 (Semester 2)
D's	12.6%	11.4%	9.9%	9%
F's	4.7%	4.8%	2.5%	4.3%

Indicators for School Climate

(1) Parent and Community Engagement: The school leadership employs a wide range of strategies to encourage family, business, industry, and community involvement, especially with the learning/teaching process.

Methods for Goal Implementation/Parent and Community Engagement:

1. Regular Parent Involvement & Use of Community Resources

- Pierce High School and Arbuckle Alternative High School implement strategies and processes for the regular involvement of family, business, industry, and the community, including being active partners in the learning/teaching process for all programs. The school involves parents of non-English speaking, special needs, independent study and alternative education students.
- We strive to provide different opportunities for families, businesses, and community involvement both at Pierce High School and Arbuckle Alternative High School. Through the Aeries Parent Portal, parents and students can review students' assignments, grades, and attendance. We also employ school wide auto dialers to inform and invite parents of upcoming events such as Back to School Night, parent/teacher conferences, Open House, School Site Council meetings, English Language Advisory Council meetings (ELAC), Parent Institute for Quality Education (PIQE), Drama productions and "PAW Talk"/Parent workshops. In addition, we keep parents inform about what is happening at PHS through our school Facebook page, website, and daily bulletin. A part-time Migrant Education Coordinator is on-site and supports both students and parents.
- We make an effort to involve local businesses and community members in the learning process of our students by inviting them to be part of our school wide College/Career Day which occurs every other year. During our College/Career Day, members from the community are guest speakers. In spring 2015, we had over 40 speakers discussing different careers with our students. In addition, we had over 25 universities, community colleges, vocational schools and different military branches available to our students and parents to teach them about admission requirements, financial aid, and a-g courses. The next College/Career Day will be in the Fall of 2017.
- In January 2016, PHS began offering monthly meetings ("Paw Talk") that allow parents to have a round table to forum with the principal as well as workshops to help parents through their child's high school experience. During our parent presentations, parents have the opportunity to learn about a-g courses, graduation requirements, college

admission requirements for University of California (UC), California State University (CSU), community colleges, vocational schools, and financial aid.

- In our yearly financial aid workshop (FAFSA), bilingual financial aid officers from Woodland Community College work in collaboration with the academic counselor and the college and career technician to assist parents and students to complete their financial aid application. Before the line-by-line workshop, parents are invited to an informational session is held so that parents can learn about the financial aid process, student loads, work study and the different types of grants available to students. Both the workshop and information session are conducted in Spanish and English.
- The Parent Institute for Quality Education (PIQE) course which was first implemented in the Fall 2015 and consist of 11 weekly sessions, gave parents the opportunity to learn about financial aid, a-g courses, Common Core, UC/CSU admissions requirements, graduation requirements, etc. Parents who attended all sessions graduated from the course and attended a graduation held at Pierce. We hosted a total of three classes, two Spanish and one English. We also provided day care to facilitate the process for parents. Over 60 parents participated in the course and due the success and input from the parents, Pierce started implementing “Paw Talk”/Parent workshops after PIQE concluded.
- Pierce High School/Arbuckle Alternative High School use business, industry, and community resources to support students, such as professional services, business partnerships, guest speakers, job fairs, field trips to local employers, and evaluation of student projects and classroom presentations.
- During our yearly schoolwide Future Farmers of America (FFA) Field Day, parents and community members are invited to judge, cook and organize. This year the event brought in over 1,000 students statewide to complete in agricultural based contests ranging from floriculture and small engines to veterinary science and public speaking. Attendance for the Field Day in 2016 was the highest it has ever been.

2. High Expectations/Concern for Students:

- PHS and AAHS demonstrate caring, concern, and high expectations for students in an environment that honors individual differences and is conducive to learning.
- Based on the California Healthy Kids Survey, 74% of 9th grade students reported that they feel close to people at school and 63% of 11th grade students. Advisory class allows students an opportunity to build a relationship with a teacher on campus who they will see every Wednesday for all four years of high school. During Advisement, teachers monitor grades, graduation status, a-g course completion and conduct parent/teacher conferences once a semester. Advisement teachers will refer students who are struggling to the weekly Staffing meetings for intervention. Advisement is not at AAHS. Students meet regularly with the Counselor and College and Career Technician outlining their postsecondary plans.
- Support classes have been implemented and any student who is struggling academically (multiple F’s) is placed in a Support class to give them the opportunity to improve skills. In Support class students check their grades, complete missing assignments and have the opportunity to improve on specific skills using Edmentum/Plato courseware. All students

who have more than one F have mandatory tutoring on Tuesdays and Thursdays after school in the subject they are failing. Students with D's are also on a list to monitor their progress. These students are identified through the weekly Staffing meetings and teacher referrals.

- Girls Circle and Boys Council Groups (Programs to provide students with the opportunity to others about any problems they are having) who meet every Wednesday during lunch.
- Our staff has made a concerted effort to recognized student accomplishments. Pierce High School holds awards ceremonies yearly recognizing students on the Principal Honor Roll (4.0 and above), Counselor Honor Roll (3.50-3.99), and Honor Roll (3.0-.49). Students with perfect attendance, Principal Honor Roll, Counselor Honor Roll, and Honor Roll at quarter and semester are recognized in the local newspaper and with a BBQ during lunch, and an Achievement bracelet which allows students a sport games free of charge.
- An area of improvement to increase our a-g completion rate. Starting the 2015-2016 school year, a full time College/Career Technician was hired to assist with this goal. In addition, we have made an effort to expose our students to several colleges/universities. Several College/University tours are scheduled throughout the school year to motivate and inspire PHS students to pursue a higher education. Tours to Shasta College, Sonoma State University, San Jose State University, Sacramento State University, Santa Clara University, UC Davis, San Francisco State, and Stanford took place during the 2015-16 school year. Tours are scheduled for the 2016-17 school year.
- In August 2016, PHS and AAHS launched the Get Focused, Stay Focused (GFSF) course. GFSF allows freshman to complete a year-long freshman, comprehensive guidance course that helps freshman identify their interests and life goals, discover a career aligned to those interests and goals, and develop an educational pathway to prepare for that career. The course culminates with the development of an online, skills-based, 10-year career and education plan that is updated annually throughout high school and used by advisors for counseling and instructors for academic coaching. All 9th graders are enrolled in the Get Focused, Stay Focused course which will be a dual enrollment class through Woodland Community College. If students successfully complete this class, they will earn college credit.
- In the summer of 2015, 37 Pierce students had the opportunity to attend the Sacramento State University Summer Academies. All costs including transportation, materials and lunch were covered by district for all students who attended. Students attended a week long course at Sacramento State to learn about different majors and careers. Students have the opportunity to collaborate with other students on real-world projects and become immersed in the college campus experience. In the summer of 2016, the enrollment in the Summer Academies increased by 50%. The academies will take place again this summer and any student who wants to participate will again have the opportunity to attend the academies. The Superintendent is tracking the students by their post-secondary plans.

3. Atmosphere of Trust, Respect, and Professionalism:

- Pierce High School and Arbuckle Alternative High School has an atmosphere of trust, respect, and professionalism.

- Girls Circle/Boys Council provides students with the opportunity to join this support group and talk to other students about any problems they may be having.
- Advisory class allows students an opportunity to build a relationship with a teacher on campus who they will see every Friday for all four years of high school. During Advisement, teachers monitor grades, graduation status, a-g course completion and parent/teacher conferences occur once a semester. Advisement teachers will refer students who are struggling to the weekly Staffing meetings for intervention. Advisement is not at AAHS. Students meet regularly with the Counselor and College and Career Technician outlining their postsecondary plans.

(2) Personal and Academic Support: All students receive appropriate academic support and intervention to help ensure school, college, and career success. Students with special talents and/or needs have access to a system of personal support services, activities, and opportunities at the school. These are enhanced by business, industry, and the community.

Methods for Goal Implementation/Adequate Personalized Support:

1. Adequate Personalized Support:

- Pierce High School and Arbuckle Alternative High School have available adequate services, including referral services, to support students in such areas as health, career, and personal counseling and academic assistance, including an individualized learning plan.
- During the 2015-2016 school year, we began using Plato and Edmentum as a credit recovery and intervention program at both PHS and AAHS. Through Plato students are able to recover credits by completing online courses. It also provides students with opportunities to prepare for the ASVAB, ACT, and SAT through online courses. In addition, students can use Edmentum as a tutorial tool after school or on their own time at home using a smart device.
- Support classes have been implemented and any student who is struggling academically (multiple F's) is placed in a Support class to give them the opportunity to improve skills. In support students check their grades, missing assignments and have the opportunity to improve on specific skills using Edmentum/Plato course ware. All students who have more than one F have mandatory tutoring Tuesday and Thursday after school in the subject they are failing. Students with D's are also on a list to monitor their progress. These students are identified through the weekly Staffing meetings and teacher referrals.
- PHS has support classes for English Language Development for any student that is designated ELD. Students that are in need of Language support are enrolled in an English course that is the equivalent of English 9-12.
- Girls Circle/Boys Council provides students with the opportunity to join this support group and talk to other students about any problems they may be having.
- PHS and AAHS have a full time counselor and a full time Career/College Technician who support the social/emotional as well as academic and careers needs of students. With the addition of the Career/College technician, PHS has implemented the California

College and Career Zone, a career readiness online program in conjunction with Get Focused Stay Focused (GFSF). This program will allow students to take career assessments, research universities programs, and scholarships. Our students will also participate in the Get Focused Stay Focused curriculum to develop their 10 year plan in the Life Choices (GFSF) course.

- For classes that we are not able to offer due to conflict or low interest we have tried to accommodate students that want to take the class by enrolling them in online classes through BYU and UC Scout. Online courses are selected carefully with the help of counseling department in order to adhere to CSU/UC a-g requirements. Students must seek out guidance from the counselors and get approval from their counselor as well as administration before enrolling in courses. The progress of the students is monitor by the Counseling Department.
- PHS and AAHS also has a district Intervention counselor who on campus once a week. Teachers, and parents can refer students to the counselor throughout the school year.
- Students with an IEP have access to Workability to get job skills and work experience. The special education teachers, administration, and counseling department work in collaboration to meet the needs of these students.
- Our School Resource Officer (SRO) works with PHS/AAHS administration, counselors, parents and staff to create a strong cooperative relationship to assist with student success.
- In addition to the SRO, PHS/AAHS hired a drug dog company out of Sacramento that came to PHS monthly to conducts random searches during the 2015-16 school year. For the 2016-17 school year we have entered in an agreement with Williams Police Department (neighboring town) to conduct searches at times that are convenient and needed by administration to ensure safety of all students, staff, and visitors on campus.

2. Direct Connections:

- PHS and AAHS have a full time counselor and a full time Career/College Technician who support the social/emotional as well as academic and careers needs of students. With the addition of the Career/College technician, PHS will be able start implementing California College and Career Zone, a career readiness online program. This program will allow students to take career assessments, research universities programs, and scholarships. Our students will also participate in the Get Focused Stay Focused curriculum to develop their 10 year plan in the Life Choices (GFSF) course.
- TRIO Program
- Individual counseling (9-12)
- Girls Circle/Boys Council provides a safe haven every Wednesday during lunch and after for students to get social and emotional support. The Department of Behavioral Health provides counseling services on campus to support students and families.

3. Support and Intervention Strategies Used for Student Growth/Development:

- Strategies are used by the school leadership and staff to develop and implement personalized approaches to learning and alternative instructional options which allow

access to and progress in the rigorous standards-based curriculum. Examples of strategies include: level of teacher involvement with all students, a curriculum that promotes inclusion, processes for regular review of student and schoolwide profiles, and processes and procedures for interventions that address retention and redirection.

- One area of concern would be regarding the academies success and the achievement gap our English Learners. CELDT data indicates that a significant percentage of our EL students plateau at the “early intermediate” or “intermediate” level and continue to struggle academically. Additional interventions, including intervention and support courses have all been implemented as a result of the data. Additional staff development regarding EDI Strategies are being implemented.
- Support classes have been implemented and any student who is struggling academically (multiple F’s) is placed in a Support class to give them the opportunity to improve skills. In support students check their grades, missing assignments and have the opportunity to improve on specific skills using Edmentum/Plato course ware. All students who have more than one F have mandatory tutoring Tuesday and Thursday after school in the subject they are failing. Students with D’s are also on list to monitor their progress. These students are identified through the weekly Staffing meetings and teacher referrals.
- Pierce High teachers implement various instructional strategies for the purpose of providing personalized approaches to learning and alternative instructional options and meeting the needs of all students. Instructional strategies include class discussions, group presentations, speeches, small group discussions, etc. Also, Google’s educational tools (Google Classroom/Google Applications for Education) are widely used for a variety of purpose including presentations, peer editing, collaboration, and to support project based learning.

4. Support Services and Learning:

- The school leadership and staff ensure that the support services and related activities have a direct relationship to student involvement in learning, e.g., within and outside the classroom, for all students.
- All students who earn multiple F’s during the year are placed in a Support class to receive additional help. In addition, at risk students are identified upon enrollment and scheduled in to a Support class. The progress of students is monitored during Staffing meetings which are held weekly. Students who continue to struggle are referred to a Student Support Team (SST) meeting and possible referral for testing for special education qualifications.
- All students have two parent conferences throughout the school year with the advisement teacher (Spring and Fall) to monitor grades, graduation status, a-g completion, etc.

5. Equitable Support to Enable All Students Access to a Rigorous Curriculum:

- Through the use of equitable support all students have access to a challenging, relevant, and coherent curriculum. PHS/AAHS regularly examine the demographics and distribution of students throughout the class offerings and the availability of

additional support such as extra class time, tutoring, or types of alternative schedules available for repeat or accelerated classes.

- PHS monitors courses in the Career and Technical Education area to ensure that the goals are being met.
- Open access to Advanced Placement (AP) courses supports student achieving college readiness. PHS offered 4 AP classes (AP English, AP Spanish and AP Calculus) until the 2016-17 school year. PHS expanded the AP program to include AP Statistics, AP Government, AP Psychology, and AP US History.
- Dual Enrollment Courses are offered at PHS
 - Human Biology (2 Sections)
 - Life Choices—Get Focused, Stay Focused (7 Sections)
 - Plant Science (2 Sections)
 - Business Computer Technology (2 Sections)
 - Agriculture Business (1 Section)
- Pierce High School offers 70 different courses. Of the 70 courses 59 have been a-g approval for the 2016-2017 school year. In 2015-2016, only 41 courses were received a-g approval.
- Starting the 2015-2016 school year, students who need to repeat courses are offered courses online through the program Edmentum. Edmentum also offers ACT, SAT, and ASVAB course for those students who wish to get additional support for those tests.
- Students who wish to accelerate are allowed to attend the local community college.
- Students are made aware of programs available to them through classroom visits, freshman orientation, parent meetings, and the school website, and Facebook.

6. Co-Curricular Activities:

- School leadership and staff link curricular and co-curricular activities to the academic standards, the college- and career-readiness standards, and the schoolwide learner outcomes along with an effective process for regularly evaluating the level of student involvement in curricular/co-curricular activities and student use of support services.
- Pierce's Future Farmers of America (FFA) has a school wide field day in which over a 1700 students from Northern California attend in the spring of 2016. This is the largest FFA Field Day in the State of California.
- Several college/university tours are scheduled throughout the school year to motivate and inspire PHS students to pursue a higher education.
- FBLA is another co-curricular club that we offer at PHS. The mission is to bring business and education together in a positive working relationship through innovative leadership and career development programs. In 2015-2015 there were 12 members. In 2016-17 the membership has more than doubled and is at 28.

Component 2: The School's Physical Environment

Goal: At Pierce High School and Arbuckle Alternative High School students are educated in a school that is safe, clean, and orderly, an environment that nurtures learning, and has a culture that is characterized by trust, professionalism, high expectations for all students, and a focus on continuous school improvement.

Measure 1: Increase students feeling that they strongly feel Safe at School from year to year by 5%.

School Safety	15/16	16/17
This school is a safe place for students.	70%	

Measure 2: Decrease the feeling of harassment or bullying among students by 10%.

School Safety	15/16	16/17
Harassment or bullying among students is a problem.	63% (believe it is a mild-moderate problem)	

Measure 3: Decrease number of suspensions by 5%.

15/16	16/17
51	

Indicators for a Safe, Clean, and Orderly Environment

1. Pierce High School and Arbuckle Alternative High School have existing policies and regulations and uses its resources to ensure a safe, clean, and orderly place that nurtures learning, including internet safety.
2. The PHS campus and AAHS campus are well maintained by onsite custodians and district ground crews as well as district maintenance personnel. Custodians and grounds crew report possible unsafe situations to the site administrator as well as Maintenance Director and a work order is completed to correct the issue.
3. Schools are safe and welcoming to all students. Each site has a Safe Schools Plan that is updated annually and is approved by the school site council. The plan is designed to address a variety safety issues if they come up and impede the opportunities for others to arise. According to the California Healthy Kids Survey, 70% of 9th grade students reported that they feel safe in school, and 72% of 11th grade students.

4. School sites are inspected annually by the Fire Department and Health Department to ensure that the facilities are safe.
5. Teachers and students required to sign Internet safety forms at the beginning of each year. Teachers have access to broader use of the Internet for educational purposes. Both teachers and students are provided their own login/password for computer access.
6. PJUSD subscribes to an online service called Gaggle. Gaggle provides a safe online learning solution for our students that focuses on student safety so educators can have the confidence to allow learners to take advantage of current technology for communication, collaboration and learning.
7. PJUSD subscribes to Impero. At the high school we use it as a classroom management solution. It has been very useful now that we are 1:1 with our technology to student ratio. This solution helps our teachers with classroom management, computer usage monitoring, remote control, power management, print management, and Internet restriction.
8. In January 2016, PHS and AAHS began offering monthly meetings (“Paw Talk”) that allow parents to have a round table to forum with the principal as well as workshops to help parents through their child’s high school experience. Internet Safety and Cyberbullying is an ongoing topic throughout the year.
9. Internet safety is a topic that is covered in all of Computer Application courses at PHS as well as Life Choices (GFSE). It is also covered in the classes at AAHS. Administrators and teachers have an “open door” policy for parents and students which is shared at the time of enrollment and reiterated regularly. The principal publishes her cellphone number so that parents can contact her through voice or text when they have questions or need to discuss topics related to their student.

PIERCE JOINT UNIFIED SCHOOL DISTRICT

2016/17 BUDGET REVISION

December 8, 2016

16

**RESOLUTION #16/17-12
General Fund**

2016-17 Beginning Balance	\$7,081,749
Estimated Income	<u>15,668,684</u>
Total Income + Beg. Balance	22,750,433

REVENUES:

Resource # and Description

0000 0000 Unrestricted
Increase Est. Interest and Other Local Rev
Contribution to Sp Ed

65,000
(46,690)
<u>\$18,310</u>

	<i>Current Budget</i>	<i>Revenue Revision</i>	<i>Revised Budget</i>
	7,885,713	18,310	7,904,023
3010 Title I	247,120	66,701	313,821
4201 Title III-Immigrant	4,988	(223)	4,765
4203 Title III-LEP	54,897	2,407	57,304
6225 ERP-Emergency Repair Program	0	31,303	31,303
6230 Ca Clean Energy Act-Prop 39	0	223,691	223,691
6500 Special Education-Excess Cost-Contribution	751,247	59,541	810,788
9090 Donations	0	3,481	3,481

Revenue Revision	405,211
Revised Revenue	<u>16,073,895</u>
Revised Revenue + Beg. Balance	<u>23,155,644</u>

EXPENDITURES

Resource # and Description

0000 Unrestricted- Educator Effectiveness Program
0500 Supplemental/Concentration Grant
3010 Title I
4201 Title III-Immigrant
4203 Title III-LEP
6225 ERP-Emergency Repair Program
6230 Ca Clean Energy Act-Prop 39
6264 Educator Effectiveness
6500 Special Education-Excess Cost
9090 Donations

	<i>Current</i>	<i>Expenditure Revision</i>	<i>Revised Expenditures</i>
	8,286,274	(58,351)	8,227,923
0500 Supplemental/Concentration Grant	1,565,555	69,774	1,635,329
3010 Title I	247,120	66,701	313,821
4201 Title III-Immigrant	4,988	(223)	4,765
4203 Title III-LEP	54,897	2,407	57,304
6225 ERP-Emergency Repair Program	0	31,303	31,303
6230 Ca Clean Energy Act-Prop 39	115,457	223,691	339,148
6264 Educator Effectiveness	0	96,371	96,371
6500 Special Education-Excess Cost	751,247	59,541	810,788
9090 Donations	49,561	7,692	57,253

Expenditure Revision	498,906
Total Current Expenditures	<u>17,067,042</u>
Revised Expenditure Budget	<u>17,565,948</u>

2016-17 Beginning Balance	\$7,081,749
+Total Revised Revenue	16,073,895
Less Revised Expenditure Budget	<u>(17,565,948)</u>
Estimated Ending Fund Balance	<u>\$5,589,696</u>

Cafeteria Fund

2016-17 Beginning Balance \$88,356
 Estimated Income 680,184
 Total Income + Beg. Balance 768,540

REVENUES:

5310 Child Nutrition

<i>Current Budget</i>	<i>Revenue Revision</i>	<i>Revised Budget</i>
680,184	(3,879)	676,305

Revenue Revision (3,879)
 Revised Revenue 676,305
 Revised Revenue + Beg. Balance 764,661

EXPENDITURES

5310 Child Nutrition

<i>Current</i>	<i>Expenditure Revision</i>	<i>Revised Expenditures</i>
680,184	84,477	736,793

Expenditure Revision 84,477
 Total Current Expenditures 680,184
 Revised Expenditure Budget 764,661

2016-17 Beginning Balance-Fund 13 \$88,356
 +Total Revised Revenue 676,305
 Less Revised Expenditure Budget (764,661)
 Estimated Ending Fund Balance-Fund 13 \$0

Special Reserve for Capital Outlay Fund

2016/17 Beginning Balance \$197,236
 Estimated Income 0
 Total Income + Beg. Balance 197,236

REVENUES:

0000 Unrestricted

<i>Current Budget</i>	<i>Revenue Revision</i>	<i>Revised Budget</i>
0	0	0

Revenue Revision 0
 Revised Revenue 0
 Revised Revenue + Beg. Balance 197,236

EXPENDITURES

0000 Unrestricted

<i>Current</i>	<i>Expenditure Revision</i>	<i>Revised Expenditures</i>
0	197,236	197,236

Expenditure Revision 197,236
 Total Current Expenditures 0
 Revised Expenditure Budget 197,236

2016-17 Beginning Balance-Fund 41 \$197,236
 +Total Revised Revenue 0
 Less Revised Expenditure Budget 197,236
 Estimated Ending Fund Balance-Fund 41 \$0

PASSED AND ADOPTED this 8th day of December 2016 at a meeting of the Board of Trustees of Pierce Joint Unified School District.

AYES:
 NOES:
 ABSENT:



Teacher Consent Form

PURPOSE: Pursuant to the Education Code or Title 5, provides written documentation that the District obtained the teacher's consent prior to making assignment(s) outside of the teacher's current credential authorization.

District: Pierce Joint Unified School District School Year: 2016/2017

School Site: Pierce High School Grade Level: 9th-12th

Teacher: Laurie Amsler SS#: xxx-xx-8876

Credential Held: Clear Multiple Subject

1. Assignment: Math Legal Authorization per EC or T5: EC 44258.3

I mutually agree and consent to this assignment.

Teachers Signature: Laurie Amsler Date: 11/16/16

Printed/Typed Name: Laurie Amsler



Teacher Consent Form

PURPOSE: Pursuant to the Education Code or Title 5, provides written documentation that the District obtained the teacher's consent prior to making assignment(s) outside of the teacher's current credential authorization.

District: Pierce Joint Unified School District School Year: 2016/2017


School Site: Pierce High School Grade Level: 9th-12th

Teacher: Charles Franklin SS#: xxx-xx-2217

Credential Held: Clear Single Subject: Health Science (Examination) and
Science: Biological Sciences (Examination).

1. Assignment: Yearbook Legal Authorization per EC or T5: 80005(b)

I mutually agree and consent to this assignment.

Teachers Signature:  Date 11-29-16

Printed/Typed Name: Charles Franklin

Pierce Joint Unified School District
SURPLUS BUSES & VEHICLES

18

Pierce Joint Unified School District
Board of Trustees

SUBJECT: Authorization To Declare
Vehicles Surplus Property

DATE: December 8, 2016

**REPORTED BY/
PERSON
RESPONSIBLE:** Duffy Bailey

**RECOMMENDED
ACTION:** It is recommended that the Board declare the listed vehicles as surplus property and authorize the Director of Facilities to dispose of the surplus vehicles in accordance with Education Code provisions.

Two vehicles have been identified to be in a condition considered to be unacceptable for current District operations. Board approval is requested to declare two (2) vehicles to be surplus property and authorize the Director of Facilities to dispose of the equipment.

The Board of Trustees has the authority under Sections 17545-17555 and the Education Code to sell, auction, donate, or otherwise dispose of District equipment or materials that are unusable, obsolete, or no longer needed for District use.

It is recommended that the following two (2) vehicles be declared surplus:

Vehicle	Year	Estimated Worth	Justification
Ford Econoline Van	1964	\$1,000.00	No longer in use
GM Diesel	1991	\$1,000.00	No longer in use

Pierce Joint Unified School District
540-A 6th Street Arbuckle, CA 95912
(530) 476-2892 * FAX (530) 476-2289
Thursday, November 17, 2016 6:00 pm
Pierce Joint Unified School District
Technology Building
940A Wildwood Rd, Arbuckle CA 95912
Regular Board Meeting Minutes

19A

Governing Board:

Amy Charter, President

Abel Gomez, Vice President

John Friel, Board Clerk

Nadine High, Member

Debbie Charter, Member

1. CALL TO ORDER

President Amy Charter called the meeting to order at 6:00 p.m.

Members Present: Amy Charter, John Friel, Nadine High,
Debbie Charter, and Abel Gomez

Absent: None

Others Present: Carol Geyer, Summer Shadley, Nicole Newman,
George Green, Ron Fisher, Student Body Representative, Duffy
Bailey, Daena Meras, Friends and Family of Debbie Charter, Mike
West, and Melanie Brackett

Ms. Debbie Charter led the *Pledge of Allegiance*

A. *Pledge of Allegiance*

2. APPROVAL OF AGENDA

A motion was made by Ms. Debbie Charter and seconded by Mr.
Gomez to approve the agenda. Voting Aye: Mr. Gomez, Mr. Friel,
Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No:
None. Absent: None

3. HEARING OF THE PUBLIC (Speakers will be
given three (3) minutes to speak with a twenty (20) minute
limit per topic)

A. 2016/17 Joint Sunshine Proposal between
the Pierce Joint Unified School District and
the Pierce Joint Unified Educators
Association

B. 2016/17 Sunshine Proposal from Pierce Joint
Unified School District to the California
School Employees Association (CSEA)
Pierce Chapter #97

C. 2016/17 Sunshine Proposal from the
California School Employees Association
(CSEA) Pierce Chapter #97

No one spoke at this time.

4. Colusa County Office of Education Williams
Settlement Visit Report

Colusa County Superintendent, Mike West, reported on the 2016
Williams Settlement Visit Report for the Pierce Joint Unified
School District. Mr. West outlined the process and the reason for
the Williams Settlement visit. He reported that Mr. Bailey does a

wonderful job of maintaining the schools in our district. He outlined some of the programs and services that the Colusa County Office of Education provides.

The PHS Student Body Representative reported that the leadership class has been very busy. Halloween props and decorations were used from the Odd Fellows haunted house to decorate the hallway at PHS. She thanked Ariel Alonso for helping make that possible. The ASB facilitated Halloween games and dodgeball in the south gym. Awards were passed out in leadership class for the following dress up categories: cutest, scariest, funniest, most creative, best teacher, and best group dress up. It was a fun filled day. On election day, Tuesday, November 8th, the ASB held its own election at PHS. All students wore red, white, and blue and voted for the Presidential Candidate they predicted to win the election. At the end of the day the results were announce and PHS predicted Donald Trump to win. This week in leadership the boys' basketball tournament will be planned for the week of November 30th. It is a three day tournament. ASB will be splitting the profits with the basketball team. The T shirts for the teams have been ordered and the roster pamphlets, posters, and the hospitality room are being prepared. Mrs. Geyer reported that Ellie won first place yesterday in Farm Records. Ms. Debbie Charter asked about the volleyball game that was played on Wednesday night. Ellie responded that it is usually only the first two teams in the section that go to the State playoffs. This year they changed the rules and they took the top four teams. PHS volleyball team was in the finals for sections so they qualified to go to the State playoffs. The team played at Marin College against the 4th place team and lost but were grateful to be included in the playoffs. This was the first time the volleyball team has gone to the State playoffs.

The Board recognized Ms. Debbie Charter for serving 16 years as a member of the Pierce Joint Unified Board of Trustees. Mrs. Geyer thanked Ms. Debbie Charter for her service as a Board member and presented her with a plaque.

The Board adjourned at 6:15 p.m. to celebrate Board Member Debbie Charter.

The Board reconvened at 6:25 p.m. to proceed with the meeting.

5. PHS Student Body Representative Report

6. Recognition of Board Member – Debbie Charter

7. Adjourn For Refreshments

8. Proceed with Meeting

9. PRINCIPAL'S BENCHMARK REPORTS

- A. Arbuckle Elementary
School/Grand Island Elementary School
- B. Lloyd G. Johnson Junior High School
- C. Pierce High School/Arbuckle
Alternative High School

The Board received NWEA data reports from the District. Both the elementary and high school principals shared and discussed additional NWEA reports for the first semester of the 2016/17 school year.

Duffy Bailey reported that transportation wise everything is going very well. The new District Mechanic will start on Monday. Bill Taylor has been filling in as mechanic and will now go back to his Utility Technician position. On the facilities side everything is going well regarding work orders and day to day operations. He reported that with the passage of the bond the plans for the new multi-purpose room have been sent to the Department of School Architects for approval. The schedule is to get the plans approved, go out to bid, and have construction start this summer. The plans and specs for the alteration at the Junior High School to convert the computer labs that are obsolete into classrooms have been completed by Alan Chambers. Mr. Bailey gave a report on the status of the ag shop welding booths. He hopes to have the welding booths complete by the beginning of December.

Mrs. Geyer submitted the LCAP report to the Board. She outlined some of the data points to the Board.

The report was submitted to the Board. There were no questions.

Mrs. Shadley and Mr. Fisher outlined the reports they submitted to the Board regarding the After School Programs at Arbuckle Elementary, Grand Island Elementary and Lloyd G. Johnson Junior High.

Mrs. Newman presented a report regarding the first quarter grades at PHS.

Mr. Bailey gave a report on the status of the solar panels at Johnson Junior High School. He submitted a solar production report to the Board. There was discussion regarding future solar panel placement.

No report given.

No report given.

10. REPORTS:

A. Facilities / Transportation Report

B. LCAP Report

C. Discipline Report – First Quarter 2016/17

D. ASES Report

E. Academic Grade Report - PHS

F. Solar Report

11. PJUEA (Pierce Joint Unified Educators Association)

12. CSEA (California School Employees Association)

13. Consider and approve **Resolution #16/17 – 11: Interfund Transfer to Clear Prior Years Due To/Due From**

A motion was made by Ms. Debbie Charter and seconded by Ms. High to approve Resolution #16/17 – 11: Interfund Transfer to Clear Prior Years Due To/Due From. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

A motion was made by Mr. Friel and seconded by Ms. High to approve the Safe School Plans A-C. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

A motion was made by Mr. Friel and seconded by Ms. Debbie Charter to approve the Pierce High School College Readiness Block Grant Plan. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

A motion was made by Ms. Debbie Charter and seconded by Mr. Gomez to approve the 2016/17 Joint Sunshine Proposal between the Pierce Joint School District and the Pierce Joint Unified Educators Association. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

A motion was made by Ms. Debbie Charter and seconded by Mr. Gomez to approve the 2016/17 Sunshine Proposal from Pierce Joint Unified School District to the California School Employees Association (CSEA) Pierce Chapter #97. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

A motion was made by Ms. Debbie Charter and seconded by Ms. High to approve the 2016/17 Sunshine Proposal from the

14. Consider and approve **Safe School Plan** for:
 - A. **Arbuckle Elementary**
 - B. **Grand Island Elementary**
 - C. **Lloyd G. Johnson Junior High**

15. Consider and approve **Pierce High School College Readiness Block Grant Plan**

16. Consider and approve **2016/17 Joint Sunshine Proposal between the Pierce Joint School District and the Pierce Joint Unified Educators Association**

17. Consider and approve **2016/17 Sunshine Proposal from Pierce Joint Unified School District to the California School Employees Association (CSEA) Pierce Chapter #97**

18. Consider and approve **2016/17 Sunshine Proposal from the California School Employees Association (CSEA) Pierce Chapter #97 to the Pierce Joint Unified School District**

California School Employees Association (CSEA) Pierce Chapter #97 to the Pierce Joint Unified School District. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

A motion was made by Mr. Gomez and seconded by Ms. High to approve the Memorandum of Understanding between the California School Employees Association (CSEA) Pierce Chapter #97 and the Pierce Joint Unified School District for the 2016/17 School Year and Classified Salary Schedule. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

A motion was made by Mr. Friel and seconded by Ms. Debbie Charter to approve the 2016/17 Workshops for New Board Member. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

19. Consider and approve **Memorandum of Understanding between the California School Employees Association (CSEA) Pierce Chapter #97 and the Pierce Joint Unified School District for the 2016/17 School Year and Classified Salary Schedule**

20. Consider and approve **2016/17 Workshops for New Board Member**

21. Consider and approve **Consent Agenda:**
 - A. Minutes of October 20 8, 2016 Regular Board Meeting
 - B. Warrant List for October 2016
 - C. Interdistrict Transfers:
 1. Transferring **OUT** for the **2016/17** School Year:
 - a. Three (3) Students to Colusa CA ((1) continuing)
 - D. Donations:
 1. LAKOS Filtration Systems – PHS/AG
 2. Wells Fargo Matching Program – AES Rojelio Dance Academy
 3. PHS Class of 1976 – PHS
 4. Jeff Charter Farming – PHS Band
 5. Shady Creek Outdoor Education Foundation – JJH Shady Creek
 - E. Contracts:
 1. Utility Conservation Planning Study Agreement between Pierce Joint Unified School District and Climatec LLC

A motion was made by Mr. Friel and seconded by Ms. Debbie Charter to approve the Consent Agenda. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

15. BOARD POLICIES:
 - A. FIRST READING:
 1. AR 5146 – Married/Pregnant/Parenting Students – Delete AR
 2. BP 0410 – Nondiscrimination in District Programs and Activities
 3. BP 4151/4251/4351 – Employee Compensation
 4. BP/AR 4157.1/4257.1/4357.1 – Work-Related Injuries – Delete BP
 5. AR 5125.3 – Challenging Student Records
 6. BP 6142.4 – Service Learning/Community Service Class – Delete BP
 7. BP 6142.94 – History-Social Science Instruction
 8. AR 6143 – Courses of Study
 9. BP/AR/E 6173 – Education for Homeless Children

A motion was made by Ms. Debbie Charter and seconded by High to approve the First Reading Board Policies. Voting Aye: Mr. Gomez, Mr. Friel, Ms. High, Ms. Debbie Charter and Ms. Amy Charter. Voting No: None. Absent: None

Audit Report
Readmittance Hearing
Developer Fee Report
Organizational Meeting
PHS/ALT Safe School Plan
Independent Study Projected Numbers
Certifying Election Results

16. Items to be agendaized for next regular meeting:

17. Superintendent's Report

Carol Geyer reported that it was good news for our district with the passing of the bond. It will be a large undertaking with a lot of work. She and Duffy attended a workshop on Monday regarding next steps once the bond has passed. Creating a Bond Oversight Committee is one of the first steps. She and Daena will attend another workshop on the same topic next week. Daena and Duffy have both been involved with bond issues in the past and are somewhat knowledgeable about the process. She gave a report on the timeline of the multi-purpose room at the high school. The district is working hard to meet the timeline of beginning the project in June. Mrs. Geyer reported on the discipline training that

was held in the Pierce Technology Center and was attended by other school districts in the county. The focus was on suspension and discipline law changes. It was a great training with a lot of good information. She will be inviting the presenter back to our district for more training on truancy. She again thanked Ms. Debbie Charter for her service to our District.

No report was given.

18. Board President's Report

19. CLOSED SESSION:

A. PUBLIC EMPLOYMENT: Pursuant to Government Code sec. 54957, the Board will meet in CLOSED SESSION to discuss employee matters:

Certification	Position	Status
Classified	Library Clerk	Hiring
Classified	After School Program Lead - JH	Resignation
Classified	Substitute Grounds/ Custodial (2)	Hiring
Classified	8 th Grade Boys' Basketball Coach - JH	Hiring
Classified	8 th Grade Boys' Basketball Assistant Coach - JH	Volunteer
Classified	7 th Grade Girls' Basketball Assistant Coach - JH	Volunteer
Classified	JV Girls' Basketball Assistant Coach - PHS (2)	Volunteer
Classified	Varsity Girls' Basketball Assistant Coach - PHS (2)	Volunteer
Classified	Girls' Soccer Assistant Coach - PHS	Volunteer

Classified	Cafeteria Student Helper – PHS	Hiring
------------	--------------------------------	--------

- B. CONFERENCE WITH LABOR
NEGOTIATOR: Pursuant to Government Code sec. 54957.6, the Board will meet in CLOSED SESSION to give direction to Agency Negotiator, Carol Geyer, regarding negotiations with PJUEA (Pierce Joint Unified Educators Association), CSEA (California School Employees Association), and Unrepresented Groups.

- C. PUBLIC EMPLOYEE PERFORMANCE EVALUATION: Superintendent.
Pursuant to Education Code se. 54957 the Board will meet in CLOSED SESSION for Verbal Evaluation of Superintendent

The Board went into CLOSED SESSION at 8:06 p.m.

The Board reconvened at 9:00 p.m. and took action on the following:

- A. PUBLIC EMPLOYMENT: Pursuant to Government Code sec. 54957, the Board will meet in CLOSED SESSION to discuss employee matters: **In CLOSED SESSION by unanimous decision, the Board approved the Public Employment**

- 20. OPEN SESSION
 - A. Report Action Taken in CLOSED SESSION

Certification	Position	Status
Classified	Library Clerk	Hiring
Classified	After School Program Lead – JJH	Resignation
Classified	Substitute Grounds/ Custodial (2)	Hiring
Classified	8 th Grade Boys’ Basketball Coach – JJH	Hiring
Classified	8 th Grade Boys’ Basketball Assistant Coach – JJH	Volunteer
Classified	7 th Grade Girls’ Basketball Assistant Coach – JJH	Volunteer
Classified	JV Girls’ Basketball Assistant Coach – PHS (2)	Volunteer
Classified	Varsity Girls’ Basketball Assistant Coach – PHS (2)	Volunteer

Classified	Girls' Soccer Assistant Coach - PHS	Volunteer
Classified	Cafeteria Student Helper - PHS	Hiring

B. CONFERENCE WITH LABOR NEGOTIATOR: Pursuant to Government Code sec. 54957.6, the Board will meet in CLOSED SESSION to give direction to Agency Negotiator, Carol Geyer, regarding negotiations with PJUEA (Pierce Joint Unified Educators Association), CSEA (California School Employees Association), and Unrepresented Groups: **No ACTION was taken**

C. PUBLIC EMPLOYEE PERFORMANCE EVALUATION: Superintendent. Pursuant to Education Code se. 54957 the Board will meet in CLOSED SESSION for Verbal Evaluation of Superintendent **No ACTION was taken.**

The Board adjourned at 9:10 p.m.

21. ADJOURN

Carol Geyer, Secretary to the Board
of Trustees

Batch 18

11/03/16 PAGE 11
GENERAL FUND/COUNTY SCH.SRV.

COLUSA COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE SUMMARY BY OBJECT
FOR WARRANTS DATED 11/04/2016

APY280 L.00.03
DISTRICT: 034 PIERCE JT. UNIF. SCH. DIST.

FUND : 01

OBJECT	DESCRIPTION	AMOUNT
4300	MATERIALS AND SUPPLIES	1,447.76
4400	NONCAPITALIZED EQUIPMENT	2,376.38
5200	TRAVEL AND CONFERENCE	2,572.24
5500	OPERATIONS & HOUSEKEEPING SERV	17,187.62
5800	CONSULTING SERV/OPERATING EXP	10,745.88
5900	COMMUNICATIONS	11,838.33
	TOTAL FUND :	46,168.21

19B

OBJECT	DESCRIPTION	AMOUNT
4700	FOOD	3,992.67
	TOTAL FUND :	3,992.67

OBJECT	DESCRIPTION	AMOUNT
5800	CONSULTING SERV/OPERATING EXP	1,649.71
	TOTAL FUND :	1,649.71

OBJECT	DESCRIPTION	AMOUNT
4300	MATERIALS AND SUPPLIES	293.65
	TOTAL FUND :	293.65
	TOTAL DISTRICT:	52,104.24

Vendor#	Vendor name (remit) Reference SCHOOL	Warrant	GOAL	OBJECT	Amount
005481	ALMOND DIESEL REPAIR PV-000493 PIERCE HIGH SCHOOL	382328	VOCATIONAL EDUCATION WARRANT TOTAL	MATERIALS AND SUPPLIES	96.50 \$96.50 *
000141	ARBUCKLE PUBLIC UTILITIES PV-000503 FLD NOT USED	382329	UNDISTRIBUTED WARRANT TOTAL	WATER	40.00 \$40.00 *
003208	CDW-G COMPUTING SOLUTIONS PO-000254 ARBUCKLE ELEMENTARY SCHOOL PO-000272 FLD NOT USED	382330	REGULAR EDUCATION, K-12 UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES NONCAPITALIZED EQUIPMENT	238.65 2,376.38 \$2,615.03 *
000071	CLOSE LUMBER INC PV-000502 FLD NOT USED	382331	UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES	463.74 \$463.74 *
000429	CRYSTAL CREAMERY PV-000499 FLD NOT USED	382332	UNDISTRIBUTED WARRANT TOTAL	FOOD	3,992.67 \$3,992.67 *
005239	CSUS MASE CENTER PO-000233 FLD NOT USED	382333	REGULAR EDUCATION, K-12 WARRANT TOTAL	TRAVEL AND CONFERENCE	250.00 \$250.00 *
005480	DEVELOPMENTAL RESOURCES PO-000259 JOHNSON JR HIGH SCHOOL	382334	REGULAR EDUCATION, K-12 WARRANT TOTAL	TRAVEL AND CONFERENCE	656.00 \$656.00 *
004850	FAGEN FRIEDMAN & FULFROST LLP PV-000490 FLD NOT USED	382335	UNDISTRIBUTED WARRANT TOTAL	LEGAL FEES	6,768.50 \$6,768.50 *
003498	FREE STYLE EMBROIDERY PV-000500 FLD NOT USED	382336	UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES	293.65 \$293.65 *
000127	FRONTIER PV-000488 FLD NOT USED PV-000494 FLD NOT USED PV-000504 FLD NOT USED	382337	UNDISTRIBUTED UNDISTRIBUTED UNDISTRIBUTED WARRANT TOTAL	COMMUNICATIONS COMMUNICATIONS COMMUNICATIONS	45.05 72.89 10,872.92 \$10,990.86 *
003049	HOME DEPOT CREDIT SERVICES PV-000501 FLD NOT USED	382338	UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES	69.82 \$69.82 *

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST.

Vendor#	Vendor name (remit) Reference SCHOOL	Warrant	GOAL	OBJECT	Amount
001787	INLAND BUSINESS SYSTEMS PV-000495 FLD NOT USED	382339	REGULAR EDUCATION, K-12 WARRANT TOTAL	CONSULTING SERV/OPERATING EXP	973.50 \$973.50 *
005281	CAROL KEISER PV-000486 PIERCE HIGH SCHOOL	382340	REGULAR EDUCATION, K-12 WARRANT TOTAL	TRAVEL AND CONFERENCE	41.28 \$41.28 *
000483	BLAKE KITCHEN PV-000485 GRAND ISLAND ELEMENTARY SCHOOL	382341	REGULAR EDUCATION, K-12 WARRANT TOTAL	TRAVEL AND CONFERENCE	56.16 \$56.16 *
005192	CATHERINE LOPEZ PV-000483 FLD NOT USED	382342	REGULAR EDUCATION, K-12 WARRANT TOTAL	TRAVEL AND CONFERENCE	10.80 \$10.80 *
002532	MITEL LEASING PV-000489 FLD NOT USED	382343	UNDISTRIBUTED WARRANT TOTAL	COMMUNICATIONS	847.47 \$847.47 *
000094	PACIFIC GAS & ELECTRIC CO PV-000491 FLD NOT USED	382344	UNDISTRIBUTED WARRANT TOTAL	GAS AND ELECTRICITY	6,835.28
				GAS AND ELECTRICITY	1,471.92
				GAS AND ELECTRICITY	3,021.09
				GAS AND ELECTRICITY	5,475.82
				GAS AND ELECTRICITY	163.69
				GAS AND ELECTRICITY	54.61
				GAS AND ELECTRICITY	125.21
				GAS AND ELECTRICITY	\$17,147.62 *
005362	REGISTRATIONS FOR YOU PV-000497 PIERCE HIGH SCHOOL	382345	VOCATIONAL EDUCATION WARRANT TOTAL	TRAVEL AND CONFERENCE	325.00 \$325.00 *
002918	SAN JOAQUIN COE PV-000492 FLD NOT USED	382346	REGULAR EDUCATION, K-12 WARRANT TOTAL	TRAVEL AND CONFERENCE	1,125.00 \$1,125.00 *
001771	DANIELLE SCHAAD PV-000484 JOHNSON JR HIGH SCHOOL	382347	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	64.78 \$64.78 *
000310	SCHOOL SPECIALTY INC PO-000246 JOHNSON JR HIGH SCHOOL	382348	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	244.76 \$244.76 *
005061	SUMMER SHADLEY PV-000506 GRAND ISLAND ELEMENTARY SCHOOL	382349	REGULAR EDUCATION, K-12	TRAVEL AND CONFERENCE	42.12

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST.

Vendor#	Vendor name (remit) Reference	SCHOOL	Warrant	GOAL	OBJECT	Amount
	ARBUCKLE ELEMENTARY SCHOOL	FLD NOT USED		REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	174.93
	PIERCE HIGH SCHOOL	FLD NOT USED		REGULAR EDUCATION, K-12	TRAVEL AND CONFERENCE	65.88
				WARRANT TOTAL		\$282.93 *
001953	STAPLES ADVANTAGE		382350	UNDISTRIBUTED	MATERIALS AND SUPPLIES	94.58
	PO-000219			WARRANT TOTAL		\$94.58 *
004912	THIRD SHOE		382351	VOCATIONAL EDUCATION	CONSULTING SERV/OPERATING EXP	1,131.94
	PV-000487			VOCATIONAL EDUCATION	CONSULTING SERV/OPERATING EXP	1,131.94
	PIERCE HIGH SCHOOL			UNDISTRIBUTED	CONSULTING SERV/OPERATING EXP	1,649.71
	PV-000498			WARRANT TOTAL		\$3,913.59 *
005115	TOP TIER DATA COM INC.		382352	UNDISTRIBUTED	CONSULTING SERV/OPERATING EXP	590.00
	PO-000236			WARRANT TOTAL		\$590.00 *
005486	WILLOWS CARDINAL BOOSTERS		382353	REGULAR EDUCATION, K-12	CONSULTING SERV/OPERATING EXP	150.00
	PV-000496			WARRANT TOTAL		\$150.00 *
***	BATCH TOTALS ***		TOTAL NUMBER OF WARRANTS: 26	TOTAL AMOUNT OF WARRANTS:		\$52,104.24 *
***	DISTRICT TOTALS ***		TOTAL NUMBER OF WARRANTS: 26	TOTAL AMOUNT OF WARRANTS:		\$52,104.24 **

DATA 19

FUND : 01

OBJECT	DESCRIPTION	AMOUNT
3400	HEALTH & WELFARE	13,448.00
4300	MATERIALS AND SUPPLIES	13,630.66
4400	NONCAPITALIZED EQUIPMENT	5,980.30
5200	TRAVEL AND CONFERENCE	849.82
5500	OPERATIONS & HOUSEKEEPING SERV	3,811.62
5600	RENTALS, LEASES AND REPAIRS	1,191.96
5800	CONSULTING SERV/OPERATING EXP	4,954.03
5900	COMMUNICATIONS	32.08
9514	HEALTH/WELFARE LIAB	14,946.00
	TOTAL FUND :	58,844.47

COLUSA COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE SUMMARY BY OBJECT
FOR WARRANTS DATED 11/10/2016

DISTRICT: 034 PIERCE JT. UNIF. SCH. DIST.

FUND : 13

CAFETERIA FUND

OBJECT	DESCRIPTION	AMOUNT
4700	FOOD	3,909.49
	TOTAL FUND :	3,909.49

OBJECT	DESCRIPTION	AMOUNT
5800	CONSULTING SERV/OPERATING EXP	5,542.50
	TOTAL FUND :	5,542.50
	TOTAL DISTRICT:	68,296.46

COLUSA COUNTY OFFICE OF EDUCATION
 BILL WARRANT REGISTER
 FOR WARRANTS DATED 11/10/2016
 6998

BATCH 0019 ACCOUNTS PAYABLE

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST.

Vendor#	Vendor name (remit)	SCHOOL	Warrant	GOAL	OBJECT	Amount
002380	ALHAMBRA PV-000540	FLD NOT USED FLD NOT USED FLD NOT USED	382509	UNDISTRIBUTED UNDISTRIBUTED UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES	46.85 27.98 22.73 \$97.56 *
000128	ALSCO-GEYER IRRIGATION INC PV-000534	FLD NOT USED FLD NOT USED	382510	UNDISTRIBUTED UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES COMMUNICATIONS	36.55 32.08 \$68.63 *
004503	ALSCO-GEYER/ACE HARDWARE PO-000139 PO-000147 PO-000267 PO-000270 PV-000539	PIERCE HIGH SCHOOL PIERCE HIGH SCHOOL PIERCE HIGH SCHOOL PIERCE HIGH SCHOOL FLD NOT USED PIERCE HIGH SCHOOL	382511	VOCATIONAL EDUCATION VOCATIONAL EDUCATION VOCATIONAL EDUCATION VOCATIONAL EDUCATION UNDISTRIBUTED VOCATIONAL EDUCATION WARRANT TOTAL	MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES	191.25 145.62 25.46 184.68 841.53 95.60 \$1,484.14 *
005489	ROSA ANDERSON PV-000512	FLD NOT USED	382512	UNDISTRIBUTED WARRANT TOTAL	FINGERPRINTING	10.00 \$10.00 *
005490	ARMORZONE ATHLETIC PV-000528	PIERCE HIGH SCHOOL	382513	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	2,741.92 \$2,741.92 *
000018	BOYD'S AUTO PARTS INC PV-000530	FLD NOT USED	382514	UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES	49.97 \$49.97 *
000179	BUSWEST NORTH PV-000517	FLD NOT USED	382515	UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES	357.40 \$357.40 *
003705	CASCADE ATHLETIC SUPPLY PO-000169	PIERCE HIGH SCHOOL	382516	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	1,169.98 \$1,169.98 *
003208	CDW-G COMPUTING SOLUTIONS PO-000258 PO-000271	FLD NOT USED FLD NOT USED	382517	REGULAR EDUCATION, K-12 UNDISTRIBUTED WARRANT TOTAL	NONCAPITALIZED EQUIPMENT MATERIALS AND SUPPLIES	5,980.30 118.25 \$6,098.55 *
000295	COLUSA CO WATER WORKS DIST #1 PV-000520	FLD NOT USED	382518	UNDISTRIBUTED	WATER	120.00

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST. BATCH 0019 ACCOUNTS PAYABLE

Vendor#	Vendor name (remit) Reference SCHOOL	Warrant	GOAL	OBJECT	Amount
001763	COLUSA DAIRY PV-000527	382519	UNDISTRIBUTED WARRANT TOTAL	FOOD	\$120.00 *
000044	COLUSA MOTOR SALES PV-000537	382520	UNDISTRIBUTED UNDISTRIBUTED UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES	9.44 126.77 607.35 \$743.56 *
000205	CONTINENTAL ATHLETIC SUPPLY PV-000529	382521	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	91.38 \$91.38 *
000429	CRYSTAL CREAMERY PV-000515	382522	UNDISTRIBUTED WARRANT TOTAL	FOOD	3,683.72 \$3,683.72 *
000028	DEPT OF JUSTICE PV-000523	382523	UNDISTRIBUTED WARRANT TOTAL	FINGERPRINTING	224.00 \$224.00 *
005138	EVERBANK COMMERCIAL FINANCE PV-000533	382524	REGULAR EDUCATION, K-12 WARRANT TOTAL	COPY MACHINE MAINTENANCE	219.57 \$219.57 *
004586	GEARY PACIFIC SUPPLY PV-000526	382525	VOCATIONAL EDUCATION WARRANT TOTAL	MATERIALS AND SUPPLIES	445.37 \$445.37 *
005246	GREAT AMERICA FINANCIAL SVCS. PV-000532	382526	REGULAR EDUCATION, K-12 WARRANT TOTAL	CONSULTING SERV/OPERATING EXP	2,899.04 \$2,899.04 *
004902	GEORGE GRIFFIN PV-000510	382527	REGULAR EDUCATION, K-12 WARRANT TOTAL	TRAVEL AND CONFERENCE	266.76 \$266.76 *
004764	MEGAN HALL PV-000508	382528	REGULAR EDUCATION, K-12 WARRANT TOTAL	TRAVEL AND CONFERENCE	42.12 \$42.12 *
005119	HD SUPPLY FACILITIES MAINT PV-000535	382529	UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES	74.78 \$74.78 *

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST.
BATCH 0019 ACCOUNTS PAYABLE

Vendor#	Vendor name (remit) Reference SCHOOL	Warrant	GOAL	OBJECT	Amount
005134	INFOBASE LEARNING PO-000249 ARBUCKLE ELEMENTARY SCHOOL	382530	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	646.80 \$646.80 *
005222	J.M. KING CONSULTING INC. PV-000538 FLD NOT USED	382531	UNDISTRIBUTED WARRANT TOTAL	CONSULTING SERV/OPERATING EXP	2,755.00 \$2,755.00 *
004917	LIBERTY PAPER PO-000261 ARBUCKLE ELEMENTARY SCHOOL	382532	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	2,773.50 \$2,773.50 *
005170	THE MASTER TEACHER PO-000226 PIERCE HIGH SCHOOL	382533	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	104.00 \$104.00 *
004069	LAUREN M. MILLER PV-000511 PIERCE HIGH SCHOOL	382534	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	162.18 \$162.18 *
003446	TAMMY MINTEN PV-000507 FLD NOT USED	382535	UNDISTRIBUTED WARRANT TOTAL	TRAVEL AND CONFERENCE	54.54 \$54.54 *
000094	PACIFIC GAS & ELECTRIC CO PV-000521 FLD NOT USED PV-000522 FLD NOT USED	382536	UNDISTRIBUTED WARRANT TOTAL	GAS AND ELECTRICITY GAS AND ELECTRICITY	150.25 321.50 \$471.75 *
000099	RAY MORGAN CO PV-000524 PIERCE HIGH SCHOOL	382537	REGULAR EDUCATION, K-12 WARRANT TOTAL	COPY MACHINE MAINTENANCE	972.39 \$972.39 *
005347	LISA NILSEN RAYMOND PV-000514 FLD NOT USED	382538	UNDISTRIBUTED WARRANT TOTAL	TRAVEL AND CONFERENCE	62.64 \$62.64 *
004206	RECOLOGY BUTTE COLUSA COUNTIES PV-000525 FLD NOT USED	382539	UNDISTRIBUTED WARRANT TOTAL	GARBAGE	3,219.87 \$3,219.87 *
001861	RON RECTOR PV-000509 GRAND ISLAND ELEMENTARY SCHOOL	382540	REGULAR EDUCATION, K-12 WARRANT TOTAL	TRAVEL AND CONFERENCE	28.08 \$28.08 *
003466	SAC-VAL PV-000536 FLD NOT USED	382541	UNDISTRIBUTED	MATERIALS AND SUPPLIES	2,053.01

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST.

Vendor#	Vendor name (remit) Reference SCHOOL	Warrant	GOAL	OBJECT	Amount
002098	SCHOOL SERVICES OF CA INC PO-000193 FLD NOT USED	382542	UNDISTRIBUTED WARRANT TOTAL	TRAVEL AND CONFERENCE	205.00 \$205.00 *
000310	SCHOOL SPECIALTY INC PO-000248 ARBUCKLE ELEMENTARY SCHOOL	382543	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	65.05 \$65.05 *
003064	SCHOOL SPECIALTY/CLASSROOM DIR PO-000273 GRAND ISLAND ELEMENTARY SCHOOL	382544	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	97.30 \$97.30 *
005397	STEVENSON PEST CONTROL PV-000518 FLD NOT USED	382545	UNDISTRIBUTED WARRANT TOTAL	CONSULTING SERV/OPERATING EXP	370.00 \$370.00 *
004205	JEFFREY STUIVENBERG PV-000513 FLD NOT USED	382546	UNDISTRIBUTED WARRANT TOTAL	TRAVEL AND CONFERENCE	190.68 \$190.68 *
004912	THIRD SHOE PV-000516 FLD NOT USED	382547	UNDISTRIBUTED WARRANT TOTAL	CONSULTING SERV/OPERATING EXP	2,787.50 \$2,787.50 *
000841	TRI-COUNTY SCHOOLS PV-000531 FLD NOT USED PV-000541 FLD NOT USED FLD NOT USED FLD NOT USED	382548	UNDISTRIBUTED UNDISTRIBUTED UNDISTRIBUTED UNDISTRIBUTED WARRANT TOTAL	CONSULTING SERV/OPERATING EXP HEALTH & WELFARE-CLASSIFIED HEALTH & WELFARE-CLASSIFIED HEALTH & WELFARE-CLASSIFIED HEALTH/WELFARE LIAB	1,450.99 8,866.00 502.00 4,080.00 14,946.00 \$29,844.99 *
005035	VALLEY TRUCK & TRACTOR CO. PV-000519 FLD NOT USED	382549	UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES	317.96 \$317.96 *
***	BATCH TOTALS ***	TOTAL NUMBER OF WARRANTS: 41	TOTAL NUMBER OF WARRANTS: 41	TOTAL AMOUNT OF WARRANTS:	\$68,296.46*
***	DISTRICT TOTALS ***	TOTAL NUMBER OF WARRANTS: 41	TOTAL NUMBER OF WARRANTS: 41	TOTAL AMOUNT OF WARRANTS:	\$68,296.46**

BATCH 20

COLUSA COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE SUMMARY BY OBJECT
FOR WARRANTS DATED 11/18/2016

APY280 L.00.03
DISTRICT: 034 PIERCE JT. UNIF. SCH. DIST.

FUND : 01 GENERAL FUND/COUNTY SCH.SRV.

OBJECT	DESCRIPTION	AMOUNT
4200	BOOKS OTHER THAN TEXTBOOKS	133.54
4300	MATERIALS AND SUPPLIES	8,385.83
4400	NONCAPITALIZED EQUIPMENT	1,222.88
5200	TRAVEL AND CONFERENCE	550.74
5600	RENTALS, LEASES AND REPAIRS	6,168.04
5700	DIRECT COSTS TRANSFERS	95.00
5800	CONSULTING SERV/OPERATING EXP	396.12
5900	COMMUNICATIONS	1,360.16
	TOTAL FUND :	18,312.31

OBJECT	DESCRIPTION	AMOUNT
4300	MATERIALS AND SUPPLIES	1,451.30
4400	NONCAPITALIZED EQUIPMENT	10,589.45
4700	FOOD	9,598.71
5800	CONSULTING SERV/OPERATING EXP	627.75
	TOTAL FUND :	22,267.21

OBJECT	DESCRIPTION	AMOUNT
5800	CONSULTING SERV/OPERATING EXP	500.00
	TOTAL FUND :	500.00
	TOTAL DISTRICT:	41,079.52

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST. BILL WARRANT REGISTER BATCH 0020 ACCOUNTS PAYABLE

FOR WARRANTS DATED 11/18/2016 6998

Vendor#	Vendor name (remit)	Warrant	GOAL	OBJECT	Amount
000179	BUSWEST NORTH PV-000566	382757	UNDISTRIBUTED WARRANT TOTAL	NONCAPITALIZED EQUIPMENT	548.43 \$548.43 *
003208	CDW-G COMPUTING SOLUTIONS PO-000286	382758	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	322.50 \$322.50 *
005400	CINTAS PV-000552	382759	UNDISTRIBUTED UNDISTRIBUTED UNDISTRIBUTED WARRANT TOTAL	CONSULTING SERV/OPERATING EXP CONSULTING SERV/OPERATING EXP CONSULTING SERV/OPERATING EXP	338.00 6.12 424.00 \$768.12 *
002908	COASTAL BUSINESS SYSTEMS PV-000563	382760	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	263.50 \$263.50 *
000736	CRESCO FRESNO PV-000547	382761	UNDISTRIBUTED WARRANT TOTAL	NONCAPITALIZED EQUIPMENT	10,589.45 \$10,589.45 *
000428	THE DANIELSEN CO. PV-000562	382762	UNDISTRIBUTED UNDISTRIBUTED UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES FOOD	1,148.54 93.84 7,559.21 \$8,801.59 *
005264	DE LAGE LANDEN PUBLIC FINANCE PV-000548	382763	UNDISTRIBUTED REGULAR EDUCATION, K-12 REGULAR EDUCATION, K-12 WARRANT TOTAL	COPY MACHINE MAINTENANCE COPY MACHINE MAINTENANCE COPY MACHINE MAINTENANCE	1,429.08 2,200.08 1,641.51 \$5,270.67 *
004973	ANGELA DORANTES PV-000542	382764	UNDISTRIBUTED WARRANT TOTAL	TRAVEL AND CONFERENCE	76.68 \$76.68 *
002651	FIRST NATIONAL BANK OMAHA PV-000564	382765	UNDISTRIBUTED REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES TRAVEL AND CONFERENCE	557.60 447.06 \$1,004.66 *
004859	FLORA FRESH INC PO-000189	382766	VOCATIONAL EDUCATION WARRANT TOTAL	MATERIALS AND SUPPLIES	235.16 \$235.16 *

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST.
BATCH 0020 ACCOUNTS PAYABLE

Vendor#	Vendor name (remit) Reference SCHOOL	Warrant	GOAL	OBJECT	Amount
005183	AMY HANNON	382767	REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	138.67
	PV-000544 JOHNSON JR HIGH SCHOOL		REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	47.40
	PV-000559 JOHNSON JR HIGH SCHOOL		WARRANT TOTAL		\$186.07 *
004976	HARRIS COMPUTER SYSTEMS	382768	UNDISTRIBUTED	CONSULTING SERV/OPERATING EXP	70.00
	PV-000549 FLD NOT USED		UNDISTRIBUTED	CONSULTING SERV/OPERATING EXP	82.50
	PV-000550 FLD NOT USED		UNDISTRIBUTED	CONSULTING SERV/OPERATING EXP	51.25
	PV-000551 FLD NOT USED		WARRANT TOTAL		\$203.75 *
005119	HD SUPPLY FACILITIES MAINT	382769	UNDISTRIBUTED	MATERIALS AND SUPPLIES	106.12
	PV-000557 FLD NOT USED		WARRANT TOTAL		\$106.12 *
001787	INLAND BUSINESS SYSTEMS	382770	REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	159.07
	PV-000546 JOHNSON JR HIGH SCHOOL		REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	39.07
	PV-000553 ARBUCKLE ALTERNATIVE HIGH SCH		SCH ALTERNATIVE SCHOOLS	COPY MACHINE MAINTENANCE	\$198.14 *
			WARRANT TOTAL		
002978	J.W. PEPPER & SONS INC	382771	REGULAR EDUCATION, K-12	BOOKS OTHER THAN TEXTBOOKS	133.54
	PO-000204 JOHNSON JR HIGH SCHOOL		REGULAR EDUCATION, K-12	BOOKS OTHER THAN TEXTBOOKS	\$133.54 *
			WARRANT TOTAL		
005305	NICOLE NEWMAN	382772	REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	21.49
	PV-000560 PIERCE HIGH SCHOOL		REGULAR EDUCATION, K-12	TRAVEL AND CONFERENCE	27.00
			WARRANT TOTAL		\$48.49 *
003005	PITNEY BOWES	382773	UNDISTRIBUTED	COMMUNICATIONS	870.23
	PV-000545 FLD NOT USED		WARRANT TOTAL		\$870.23 *
000233	PJUSD REVOLVING ACCOUNT	382774	UNDISTRIBUTED	COMMUNICATIONS	22.95
	RC-000002 FLD NOT USED		REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	447.00
	PIERCE HIGH SCHOOL		REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	250.00
	PIERCE HIGH SCHOOL		UNDISTRIBUTED	CONSULTING SERV/OPERATING EXP	500.00
	FLD NOT USED		WARRANT TOTAL		\$1,219.95 *
000099	RAY MORGAN CO	382775	REGULAR EDUCATION, K-12	COPY MACHINE MAINTENANCE	858.30
	PV-000554 PIERCE HIGH SCHOOL		REGULAR EDUCATION, K-12	COPY MACHINE MAINTENANCE	\$858.30 *
			WARRANT TOTAL		
005449	MARY REILLY	382776	REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	15.86
	PV-000543 JOHNSON JR HIGH SCHOOL		REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	\$15.86 *
			WARRANT TOTAL		

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST.

BATCH 0020 ACCOUNTS PAYABLE

FOR WARRANTS DATED 11/18/2016
6998

Vendor#	Vendor name (remit)	Warrant	GOAL	OBJECT	Amount
001535	ROHRER BROS INC PV-000561	382777	UNDISTRIBUTED WARRANT TOTAL	FOOD	2,039.50 \$2,039.50 *
003466	SAC-VAL PV-000555	382778	UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES	232.24 \$232.24 *
002703	SCHOOL HEALTH CORP PO-000280	382779	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	351.45 \$351.45 *
004512	SCHOOL NURSE SUPPLY PO-000277	382780	REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	126.95 \$126.95 *
000310	SCHOOL SPECIALTY INC PO-000247	382781	REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	891.01
	ARBUCKLE ELEMENTARY SCHOOL PO-000297		REGULAR EDUCATION, K-12 WARRANT TOTAL	MATERIALS AND SUPPLIES	42.49 \$933.50 *
001953	STAPLES ADVANTAGE PO-000222	382782	REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	840.63
	PIERCE HIGH SCHOOL PO-000266		REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	578.51
	PIERCE HIGH SCHOOL PO-000275		REGULAR EDUCATION, K-12	MATERIALS AND SUPPLIES	240.74
	FLD NOT USED FLD NOT USED		UNDISTRIBUTED WARRANT TOTAL	MATERIALS AND SUPPLIES	68.83 208.92 \$1,937.63 *
005494	SUTTER HIGH SCHOOL PV-000558	382783	REGULAR EDUCATION, K-12 WARRANT TOTAL	DIRECT COSTS FOR TRANS/SERVICE	95.00 \$95.00 *
003178	TRI COUNTY PETROLEUM INC PV-000556	382784	UNDISTRIBUTED UNDISTRIBUTED WARRANT TOTAL	FUEL FUEL	236.58 2,212.03 \$2,448.61 *
000610	VERIZON WIRELESS PV-000567	382785	UNDISTRIBUTED WARRANT TOTAL	COMMUNICATIONS	466.98 \$466.98 *
000111	WALLACE SAFE & LOCK CO INC PV-000565	382786	UNDISTRIBUTED WARRANT TOTAL	NONCAPITALIZED EQUIPMENT	674.45 \$674.45 *
005487	WILLIAMS PIONEER REVIEW PO-000285	382787	UNDISTRIBUTED	NEWSPAPER ADVERTISEMENTS	52.00

DISTRICT: 34 PIERCE JT. UNIF. SCH. DIST.

BILL WARRANT REGISTER
FOR WARRANTS DATED 11/18/2016

BATCH 0020 ACCOUNTS PAYABLE

6998

Vendor#	Vendor name (remit) Reference	Warrant	GOAL	OBJECT	Amount
***	BATCH TOTALS ***	TOTAL NUMBER OF WARRANTS:	31	TOTAL AMOUNT OF WARRANTS:	\$41,079.52*
***	DISTRICT TOTALS ***	TOTAL NUMBER OF WARRANTS:	31	TOTAL AMOUNT OF WARRANTS:	\$41,079.52**
WARRANT TOTAL					\$52.00 *

Fee Proposal:
UPDATED ENROLLMENT
PROJECTIONS
Pierce Joint Unified School District
-2016-17 Fiscal Year-

Prepared by:

J.M. King Consulting, Inc.
2901 35th St.
Sacramento, California 95817
916.382.9414



CONTENTS

Current Proposal..... 1
Scope of Services 1
Fee Structure 2
Qualifications/Team Overview.....3

PROPOSAL TO UPDATE ENROLLMENT PROJECTIONS

PIERCE JOINT UNIFIED SCHOOL DISTRICT

SCOPE OF SERVICES

In order to provide school facilities in a timely manner for all students and to maximize current facility usage in the Pierce Joint Unified School District, the District should prepare a demographic analysis of its current student population, projected future population, community, and impacts of development/planning decisions.

Utilizing the information from the demographic analysis, the District's enrollment projections will be updated to guide the District's decisions regarding facilities for a 10-year period.

The following components outline the consultant's work for the preparation of the Enrollment Projections.

COMPONENT A: PREPARATION OF MAPS AND REPORTS

1. Review of district specific Geographic Information System in order to prepare districtwide digital full color maps for school attendance areas with school sites linked to map (including sites currently leased, charter sites, etc.
2. Prepared pincode maps of current student data (including addresses, school of residence vs. school of attendance, ethnicity, special programs, and other pertinent district student data) to district maps in order to provide reports on any defined geographic area.
3. Preparation of District map and report identifying current and planned residential developments within the District, including build-out timelines and expected students to be generated by grade level from each development.

COMPONENT B: HISTORIC DEMOGRAPHICS

Component B will analyze the historic demographic trends within the District boundaries, the communities served by the District, the County and the State of California that have impacted district enrollments and facility utilization. Specific information will include:

1. A review of district historical enrollment patterns. This review will include identification of birth rate trends, local, county and State population migration trends in order to provide a report on the reasons for changing populations within the District.
2. A review of the district's existing housing stock including median housing values and an

identification of trends over time.

3. Analysis and report of community/neighborhood dynamics that have contributed to population changes in the District.
4. Preparation of presentation for Board of Education and District staff.

COMPONENT C: LAND USE AND DEVELOPMENT

Component C will identify current and anticipated land use plans and policies, and their potential effects on the District. Pertinent City and County agencies (planning agencies, redevelopment agencies, etc.) will be contacted to provide specific information, including but not limited to tract numbers, developer contacts, current and proposed development and build-out of same. Specific steps in this component will include:

1. A review and analysis of all relevant land use plans and information that may affect development patterns in the District, including mapping of redevelopment areas, CFD's, Urban Limit Lines, etc.
2. Preparation of a database of all planned development over the next ten years, including tract numbers, number of units, expected build-out and a timetable demonstrating student generation rates and total number of projected students for each development at specific grade levels.
3. An analysis of all vacant land which may be developed. This analysis will include major development constraints and construction timetables.
4. Prepare map of all planned residential developments.
5. An analysis of economic growth forces and major issues, which may affect development in the District (i.e., seismic safety, water supply, environmental and growth restrictions, flood zones).

COMPONENT D: ENROLLMENT PROJECTIONS

Component D will provide enrollment projections based on historic and anticipated development, birth trends, and student migration. Specific steps will include:

1. Preparation of annual enrollment projections to the 2026-27 school year.
2. Using current zoning, build-out potential, and absorption schedules for residential development, three enrollment projections will be calculated based on housing build-out after applying student generation factors, including a most likely projection based on consultant's research.

3. An analysis of projection sensitivity, identifying District policies, community trends or events which may cause projections to deviate from the “most likely” projection.
4. A discussion of enrollment projection methodology and supporting documentation.

CONSULTING FEES

The Consultant will provide services as needed and requested by the District. Services will be documented and invoiced on a monthly basis. Components A-D will be billed at \$125 per hour (\$5,125) for services outlined in this Proposal **not to exceed** 41 hours without prior written approval from the District.

Component	Description	Hours
A	Preparation of District Specific Geographic Information System (GIS)	10
B	Historic Demographics	4
C	Land Use and Development	3
D	Enrollment Projections	24
Total Costs*		41

****Note: This cost can be funded with Developer Fees.***

ADDITIONAL CONSIDERATIONS

The Consultant shall be reimbursed as follows:

1. Visitations to the District above and beyond the services outlined shall be billed at \$125.00 per hour including travel time.
2. Work completed above and beyond the hours specified in this contract shall be billed at \$125.00 per hour.
3. Mileage for all meetings shall be reimbursed to the Consultant at the rate of .50 per mile.
4. Reproduction of documents shall be the responsibility of the District. The Consultant will provide duplicating services on an actual cost basis.

DEMOGRAPHIC METHODOLOGIES

- Geographical Information System, ESRI Arcview, for spatial analysis of all collected demographic data, preparation of maps, reports, including district data, planning agency (City and County data), and other specific land use data pertinent to the District's long range plan.
 - Cohort survival district specific methodology for enrollment projection, including birth and fertility rates, historical enrollments.
 - A real estate database accessed to acquire assessor's data for information on residential units by type, by year constructed, by square footage for purposes of student generation and enrollment analysis.
 - Acquisition of public and private agency demographic data specific to Pierce Joint Unified School District.
-

Cheryl King

Cheryl King, CEO
JM King Consulting, Inc.

Date: 12/1/2016

Carol Geyer

Carol Geyer, Superintendent
Pierce Joint Unified School District

Date: 12/1/16

19E2

PROPOSAL FOR STATE SCHOOL FACILITY CONSULTING SERVICES

for the

PIERCE JOINT UNIFIED SCHOOL DISTRICT -2016-17 Fiscal Year-

Prepared by:

JM King Consulting, Inc.
2901 35th St.
Sacramento, California 95817
(916) 382-9414



CONTENTS

CURRENT PROPOSAL.....	1
CONSULTING FEES	3

CURRENT PROPOSAL

The planning, funding, and construction of school facilities involve many complex issues. Due to the frequent changes in State school facility legislation, it is time and cost effective to be represented by a consulting firm based in Sacramento that is experienced in the many aspects of school facility planning.

In order to provide additional funding from State sources (both modernization and new construction) to match local district dollars, JM King Consulting will update both modernization and new construction applications.

New construction monies can be utilized at any site in the district to construct new facilities. Modernization monies are site specific and can be utilized to update HVAC, roofing, telecommunications, solar, etc. as well as replacement of current facilities.

Our services include the following:

Update New Construction Eligibility (2016-17)

1. Obtain from the District facilities and enrollment information required to determine the amount of new construction grant funding eligibility under the School Facility Program (SFP).
2. Research required residential development (tentative maps only) and obtain certification letters from planning department (City and/or County) (Education Code 17070.35 et seq).
3. Calculate new construction eligibility for all available scenarios provided for by the passage of Assembly Bill 1014. Review and analyze District data to support District applications for the maximum new construction eligibility and funding approval.
4. Prepare required enrollment and facilities reports for District review and approval to file with the Office of Public School Construction (OPSC) to seek approval of new construction eligibility. Prepare annual updated enrollment and facilities reports as needed or required.
5. Secure SAB approval of District's new construction eligibility.

Update Modernization Applications (2016-17)

1. Review and revise State Modernization grant funding applications to establish eligibility for funding, including analysis and update of all 20+ year old buildings site by site, permanent and portable classrooms and review new CBEDs enrollments in order to obtain new eligibility for increased funding. Forward completed applications to District for review and signature.
2. File with Office of Public School Construction (OPSC) to obtain approval.
3. Secure SAB approval of District's modernization eligibility.

Alternative Education Funding Sources

1. Calculate funding from various State agencies for alternative education funding, including Charter school funding, Career Technical Education funding, etc.
2. Prepare required documents and forward to staff for signature and approval.

CONSULTING FEES

The District shall pay the Consultant at the rate of \$145 per hour for services outlined in this Agreement **not to exceed 100 hours without prior written approval from the District.**

The Consultant will provide services as needed and requested by the District. Services will be documented and invoiced on a monthly basis.

The scope of the work necessary to complete the services listed in this Agreement is dependent on the availability and quality of the District's enrollment and facilities information and subject to SB 50 regulations.

ADDITIONAL CONSIDERATIONS

The Consultant shall be reimbursed as follows:

1. Necessary visitations to the District by the Consultant will be reimbursed on an actual and necessary basis. Reimbursed visitations shall have prior approval from the District.
2. Reproduction of documents shall be the responsibility of the District. If the District chooses, the Consultant will provide duplicating services on an actual cost basis.
3. Application filing fees and other state required fees are the responsibility of the District.

Cheryl King, CEO
JM King Consulting, Inc.

Date: _____



Carol Geyer, Superintendent
Pierce Joint Unified School District

Date: 11/30/16