

CASTAIC UNION SCHOOL DISTRICT

Our Mission Statement

Castaic Union School District, in partnership with the community, provides children with a creative and collaborative learning environment supported by a safe and nurturing atmosphere that creates life-long learners and empowers them to be critical thinkers in a global community.

REGULAR MEETING OF THE GOVERNING BOARD

District Office • 28131 Livingston Avenue • Valencia, California 91355 • (661) 257-4500

AGENDA

Thursday, March 9, 2017

5:30 P.M. Closed Executive Session (Conference Room)

6:30 P.M. Open Session (Board Room)

Public records related to the public session agenda, that are distributed to the Governing Board less than 72 hours before a regular meeting, may be inspected by the public at 28131 Livingston Ave., Valencia, CA 91355, during regular business hours, 8:00 a.m. to 4:30 p.m.

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's governing board, please contact the office of the District Superintendent at (661) 257-4500 ext. 1500. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodations and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

CALL TO ORDER _____ P.M.

I. ROLL CALL

- Mrs. Susan Christopher, President _____
- Mrs. Laura Pearson, Clerk _____
- Mrs. Stacy Dobbs, Member _____
- Mr. Fred Malcomb, Member _____

- Mr. Steve Doyle, Superintendent _____
- Mrs. Janene Maxon, Assistant Superintendent of Educational Services _____
- Ms. Florence Hanan, Director of Student Support Services _____
- Ms. Linette Hodson, Chief Business Official _____
- Mr. Jaime Garcia, Director of Facilities _____
- Mrs. Charmin Ortega, Executive Assistant to the Superintendent _____

II. PUBLIC COMMENT ON CLOSED SESSION ITEMS

The President announces in Open Session the items to be discussed in Closed Session, and will ask if there are any public comments regarding closed session items.

III. CLOSED EXECUTIVE SESSION

Convene to Closed Session: _____ P.M.

Motion: _____ Second: _____ VOTE: **FM SD LP SC**

CLOSED EXECUTIVE SESSION:

With respect to every item of business to be discussed in closed session pursuant to GC Section 54956.8

Conference with Real Property Negotiator Concerning Price and Terms of Payment

Negotiating Parties: CUSD, Woodbridge Capital, iSTAR, and Newhall Ranch

District Negotiator: Superintendent

With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54956.9(b)(1) (i.e., potential litigation)

Conference with Legal Counsel: GC Sections 54954.5(c) and 54956.9(d)(1): OHA #20160702

Conference with Legal Counsel: Two possible cases

With respect to every item of business to be discussed in closed session pursuant to GC Section 54957

Public Employee Employment: Evaluation of Superintendent

Public Employee Discipline / Dismissal / Release:

With respect to every item of business to be discussed in closed session pursuant to GC Section 54957.6

Instruct Board's Representative in Labor Negotiation: CSEA and CTA

IV. RETURN TO OPEN SESSION

Reconvene to Regular Open Session at _____ P.M. Visitors Present: _____

V. REPORT OF CLOSED SESSION ACTION

Motion: _____ Second: _____ VOTE: _____ **FM SD LP SC**

VI. PLEDGE OF ALLEGIANCE By: _____

VII. APPROVAL OF AGENDA

Motion: _____ Second: _____ VOTE: _____ **FM SD LP SC**

VIII. SPECIAL ACTION ITEM

Adoption of Resolution #16/17-33: Provisional Appointment to Fill a Vacancy on the Board of Trustees **A**

Motion: _____ Second: _____ VOTE: _____ **FM SD LP SC**

IX. OATH OF OFFICE

To be administered by Senator Scott Wilk. Following the administration of the Oath of Office, the appointed Board Member will take her seat at the head table. **B**

X. SPECIAL ITEMS & RECOGNITIONS

1. Board of Trustees: "Spotlight on Success"
2. School Awards: Castaic Elementary School
 - Student of the Month: Ben Priwer
 - Volunteer of the Month: Angela Kokkinakis
 - Classified Employee of the Month: Peggy Guzman
 - Certificated Employee of the Month: Angela Birch
3. Principal's Report: Stephanie Beach, Principal, Castaic Elementary School

RECESS Time Out: _____ Time In: _____

4. CTA Comments
5. CSEA Comments

XI. HEARING SESSION

State law prevents the Board from acting on any matter not listed on the agenda, or from discussing any such matter in any detail. Speakers who must have submitted their “Advance Request to Address the Board” prior to the start of the meeting, should limit their comments to a **maximum of 3 minutes per speaker, 20 minutes per topic**, and should only expect the Board to take their comments under advisement for possible future discussion and/or action.

1. Advance Requests to Address the Board
2. Comments and/or Questions on Agenda Items

XII. PRESENTATIONS & REPORTS

1. Superintendent’s Report
2. Educational Services Report
3. Business Services Report
 - a. Facilities
 - b. Fiscal Services

XIII. REGULAR CONSENT CALENDAR

Unless a Trustee has a question concerning a particular item and asks that it be withdrawn from the Consent Calendar, the consent items are approved with a single motion by the Board of Trustees.

Items Removed from Consent Calendar			
Motion:	Second:	VOTE:	FM SD LP SC
Approval of Consent Calendar			
Motion:	Second:	VOTE:	FM SD LP SC

EXHIBITS

- | | |
|---|----------|
| 1. Minutes of the Regular Board Meeting of February 16, 2017 and Special Meeting of February 28, 2017 | C |
| 2. Personnel Report #16/17-9 | D |
| 3. Financial Report #16/17-8 | E |
| 4. Internship Credential Program Agreement between Phillips Graduate University and Castaic Union School District | F |

XV. REPORTS/INFORMATION

EXHIBITS

XVI. DISCUSSION

XVII. ITEMS FOR POSSIBLE DISCUSSION, FUTURE CONSIDERATION AND/OR UNDER PREPARATION

KEEP or DELETE

- _____ 1. Status of Charter School Applications/Renewal
- _____ 2. SCV Trustee Requests
- _____ 3. Inter-District Collaboration

XVIII. RETURN TO CLOSED EXECUTIVE SESSION (If Needed)

Return to Closed Session at _____ P.M.
 Motion: Second: VOTE: **FM SD LP SC**

XIX. RETURN TO OPEN SESSION

Reconvene to Regular Open Session at _____ P.M.
 Motion: Second: VOTE: **FM SD LP SC**

XX. REPORT OF CLOSED SESSION ACTION

Motion: Second: VOTE: **FM SD LP SC**

XXI. ADJOURNMENT

_____ P.M.
 Motion: Second: VOTE: **FM SD LP SC**

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

A

Meeting Date: March 9, 2017

Item Title: Adoption of Resolution #16/17-33: Provisional Appointment to Fill a Vacancy on the Board of Trustees

Item Type: Action

BACKGROUND:

Due to the resignation of Board Member Victor Torres, effective February 17, 2017, Education Code Section 5091(a) requires either to order an election or make a provisional appointment to fill the vacancy. The Governing Board has elected to make a provisional appointment to fill the vacancy.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Approve Resolution as submitted.

Submitted by: Steve Doyle, Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

CASTAIC UNION SCHOOL DISTRICT
BOARD OF TRUSTEES

Resolution #16/17-33

**MAKING A PROVISIONAL APPOINTMENT TO
FILL A VACANCY ON THE BOARD**

RESOLVED, by the Governing Board of the Castaic Union School District, County of Los Angeles, State of California that:

WHEREAS, on January 27, 2017, the Los Angeles County Office of Education, Division of Business Advisory Services, received notification of the vacancy on the Castaic Union School District Governing Board resulting from the resignation of Board Member Victor Torres, effective February 17, 2017. Under Education Code Section 5090 and Government Code Section 1770, February 17, 2017 is the effective date of the vacancy; and,

WHEREAS, Education Code Section 5091(a) requires that whenever a vacancy occurs on a governing board, the governing board shall, within 60 days of the vacancy, either order an election or make a provisional appointment to fill the vacancy; and

WHEREAS, it is this Board's intent to make a provisional appointment to fill the vacancy existing by reason of Dr. Torres' resignation from office; and

WHEREAS, pursuant to Education Code Section 5901(e), a person appointed to fill a vacancy shall hold office only until the next regularly scheduled election for district governing board members; and

WHEREAS, pursuant to Education Section 5000, the next regularly scheduled election for a position on the Board for this District will occur in November 2017.

NOW THEREFORE BE IT RESOLVED AND ORDERED AS FOLLOWS:

1. That pursuant to and as authorized by Education Code Section 5091, the Governing Board hereby appoints Mayreen Burk. as a member to fill the vacancy existing by reason of Dr. Torres' resignation from office, to hold office until the next regularly scheduled election for governing board members, unless the appointment is terminated earlier as provided in Education Code Section 5091(c)(2).

2. That within 10 days of the date of this Resolution, the Superintendent shall cause to be posted a public notice of vacancy and provisional appointment, in the form and manner required by Education Code Section 5092.

3. That the Board delegates to the Superintendent all authority necessary and proper to the accomplishment of the purposes of this Resolution.

PASSED AND ADOPTED by this Board at a regular meeting on the 9th day of March, 2017 by the following vote:

Ayes: _____

Noes: _____

Absent: _____

Abstain: _____

ATTEST:

Susan Christopher, President

Steve Doyle, Secretary of the Board

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

B

Meeting Date: March 9, 2017

Item Title: Oath of Office for Mayreen Burk

Item Type: Reports

BACKGROUND:

The California Government Code requires that all governing board members execute an oath of office at the beginning of each new term. Government Code §1360 specifies:

“Unless otherwise provided, before any officer enters on the duties of his office, he shall take and subscribe the oath or affirmation set forth in Section 3 of Article XX of the Constitution of California.”

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Administer Oath of Office to Castaic Union School District newly-appointed Board Member.

Submitted by: Steve Doyle, Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

State of California
County of Los Angeles

I, Dean C. Logan Registrar Recorder/County Clerk of said County, do hereby certify that

_____ was duly Elected Appointed

of Los Angeles County, at the Primary General election held on _____, 20____

WITNESS my hand this _____ day of _____, 20____.

Dean C Logan

DEAN C. LOGAN
Registrar Recorder/County Clerk

By _____
Deputy Registrar Recorder/County Clerk

-OATH OF OFFICE-

FOR THE OFFICE OF _____

I, _____, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and I will well and faithfully discharge the duties upon which I am about to enter.

Signature

Address: _____

Telephone: _____

Bus: _____

Subscribed and sworn to before me this
_____ day of _____ 20____

(SIGNATURE AND TITLE OF PERSON ADMINISTERING OATH)

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

C

Meeting Date: March 9, 2017

Item Title: Minutes of the Regular Board Meeting of February 16, 2017 and Special Board Meeting of February 28, 2017

Item Type: Consent

BACKGROUND:

See attached.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Approve item as submitted.

Submitted by: Charmin Ortega, Executive Assistant to the Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

CASTAIC UNION SCHOOL DISTRICT

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REGULAR MEETING OF THE GOVERNING BOARD

District Office • 28131 Livingston Avenue • Valencia, California 91355 • (661) 257-4500

MINUTES

Thursday, February 16, 2017

TRUSTEES PRESENT:

Mrs. Susan Christopher, President
Mrs. Laura Pearson, Clerk
Mrs. Stacy Dobbs, Member
Mr. Fred Malcomb, Member
Dr. Victor Torres, Member

STAFF/GUESTS PRESENT FOR CLOSED AND/OR OPEN SESSION:

Mr. Steve Doyle, Superintendent
Mr. Douglas Johnson, National Demographics Corporation
Mr. Milton Foster, Fagen Friedman & Fulfrost LLP

STAFF PRESENT:

Mrs. Janene Maxon, Assistant Superintendent of Educational Services
Ms. Linette Hodson, Chief Business Official
Ms. Florence Hanan, Director of Student Support Services
Ms. Jacky Vasquez, Supervisor of Preschool
Mr. Jaime Garcia, Director of Facilities
Mrs. Charmin Ortega, Executive Assistant to the Superintendent

<i>Call to Order, Roll Call</i>	President, Susan Christopher, called the Regular Meeting to order at 5:30 P.M. and noted the roll.
<i>Public Comment, Closed Session Items</i>	President Christopher announced the closed session agenda item(s) as indicated on the agenda. There were no public comments.
<i>Closed Session, Torres-Aye Malcomb-Aye Dobbs-Aye Pearson-Aye Christopher-Aye</i>	The motion was made by Dr. Torres, seconded by Mrs. Pearson, and passed 5-0 to adjourn to closed session at 5:35 P.M.
<i>Reconvene, Open Session</i>	The Board returned to open session at 6:31 P.M. and President Christopher called the meeting to order.
<i>Visitors Present</i>	District personnel and visitors totaled approximately 50.

**Report,
Closed Session Action**

President Christopher reported that there was no action taken in closed session.

Pledge of Allegiance

The Pledge of Allegiance was led by Northlake Hills Elementary School student, Ari Schneider.

Approval of the Agenda

Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mrs. Dobbs and passed 5-0 to approve the agenda as presented

**Special Items &
Recognitions**

Celebrate Success

Mr. Malcomb thanked Dr. Torres for his contributions to the students and community during his 8 years as a member of the Board of Trustees.

Mrs. Dobbs shared information about the Jr. Achievement program and her participation as a volunteer instructor. Mrs. Dobbs thanked the staff at Live Oak Elementary School for their support.

Mrs. Pearson shared about the Castaic Education Foundation Sweethearts for Education event that took place on February 9. She encouraged those who have not attended in the past to consider attending next year. Mrs. Pearson also attended the National Junior Honor Society (NJHS) Induction Ceremony at Castaic Middle School (CMS) on February 15. She was impressed to learn that one-third of all student enrolled at CMS qualify for the NJHS by maintaining a Grade Point Average (GPA) of 3.5, which is approximately 43% of the student body. Mrs. Pearson thanked Dr. and Mrs. de Lemos for their work with the students.

President Christopher thanked the staff at the District Office and *Julia Phippen* for her support in organizing the Junior Achievement Program at Live Oak Elementary School (LOS) and also thanked *Sandra Manion*, Office Manager at LOS for ensuring the program moved forward and ran smoothly. President Christopher thanked the Administrators at the District Office who took time each week to teach the program to the students at LOS. President Christopher closed by sharing that in an effort to be more visible and present at the school sites, the Governing Board members will visit the school being “spotlighted” at the Board meeting that month. She recently visited Northlake Hills Elementary School and was able to walk through the classrooms and talk with the teaching staff. President Christopher was very impressed with the 21st Century learning environment, with flexible seating, great technology being used in creative ways, and group presentations.

Northlake Hills Elementary School Awards

Erin Augusta, Principal of Northlake Hills Elementary School (NHS), introduced *Ari Schneider* as Student of the Month and invited the sixth-grade teachers to share a bit about Ari. Mrs. Augusta next recognized *Amanda Moon* as Volunteer of the Month, *Lisa Welch* as Classified Employee of the Month and *Sue Jackson* as Certificated Employee of the Month. Each received a framed certificate and a writing pen.

Principal’s Report

Mrs. Augusta shared that Northlake Hills Elementary School (NHS) continues to do great things, such as the STEM Academy. She loves that the staff likes to talk about ways to make programs and lessons best for the kids, modifying schedules to accommodate more students in special programs. Sixth-grade recently held a “Polar Express” night, where they looked after 90 kids, while their parents enjoyed a “date night”. The Father/Daughter Dance and the Mother/Son event, sponsored by the PTA were a lot of fun. Open House is at the end of March and NHS will have food trucks on campus. The annual variety show is being planned and sixth-grade will be going on an overnight field trip in April.

RECOGNITION FOR SERVICE

The Board honored Dr. Victor Torres for his eight years of service as a member of the Castaic Union School District (CUSD) Governing Board. On behalf of Supervisor Kathryn Barger's office, Nicole Vartanian presented a scroll thanking Dr. Torres for his dedication to the District and families and for his years of service. Dr. Torres also received a Certificate of Congressional Recognition from Congressman Steve Knight, a Certificate of Recognition from Senator Scott Wilk, a Certificate of Recognition from Assemblyman Dante Acosta, and a Certificate in Recognition of Service from the City of Santa Clarita. Dr. Torres also received a Certificate of Recognition from Dr. Debra Duardo, Superintendent of the Los Angeles County Office of Education. The CUSD Governing Board presented Dr. Torres with Resolution #16/17-29, an inscribed solid walnut gavel and an engraved crystal award for his outstanding service and dedication. Mr. Doyle thanked Dr. Torres for his guidance and direction since joining CUSD as Superintendent last year. Suzanne Graff, CTA Chapter President thanked Dr. Torres for his dedication and service to the students, teachers and community.

Dr. Torres expressed his appreciation for Mr. Doyle's leadership and the school Board for their support during his tenure.

Recess, Reconvene

President Christopher called a recess at 7:03 P.M. The meeting reconvened at 7:15 P.M.

Cake and refreshments were served in honor of Dr. Torres.

CTA COMMENTS

Suzanne Graff, CTA Chapter President, congratulated Dr. Torres. She then shared that the teaching staff is working on benchmarks, testing, report cards, and planning for Open House. CTA and the District will be meeting next week for continued negotiations. Mrs. Graff and Mr. Doyle will be attending the CalTURN conference on March 1-3 in Sacramento.

CSEA COMMENTS

No representatives present.

Hearing, Requests to Address, Comments, Questions

The Governing Board received two requests to address the Board, the first from Betsy Schubert, parent and community member of Castaic. Mrs. Schubert provided a copy of Resolution #16/17-32 as presented on the agenda. Mrs. Schubert asked the Board not to adopt this resolution regarding the Recognition of a Safe Haven School District. She shared her concerns and research against the adoption of this resolution.

The second request was from Starlet Picone, parent and community member. Mrs. Picone deferred her time to Mrs. Schubert.

PRESENTATIONS & REPORTS

Superintendent's Report

Steve Doyle, Superintendent, thanked Live Oak Elementary School for the opportunity to participate in the Junior Achievement Program with a class of fifth graders. He acknowledged *Mr. Jan Wakelin* and the Castaic Middle School Band, as 22 students audition for the Hart District Honor Band; nine of those students were selected to participate in the upcoming performance. Mr. Doyle explained that Northlake Hills Elementary School suffered gas pipe damage due to the recent storms; the classrooms were left with no heat for two days while repairs were being made. Space heaters were provided for the classrooms and Mr. Doyle applauded the resilience of the staff as they continued to teach without complaint. He thanked the PTAs for allowing him to attend their recent meetings and explain the "by-trustee area" election process and waiver process. Mr. Doyle thanked the Board for their support and for always making the right decisions for our kids. He also shared that he attended the recent Superintendents' Symposium, where the focus was on marketing and how to showcase our families and the great programs we offer. He also was impressed with a program presented, "Capturing Kid's Hearts", which is about staff making connections with one another as well as with their students. It is his hope to implement it in our district next year.

**Educational Services
Report**

Janene Maxon, Assistant Superintendent of Educational Services, shared that Jacky Vasquez, Supervisor of Preschool Programs would be presenting information about the Preschool programs and her ideas to improve the programs.

Ms. Vasquez introduced herself and shared her background with Preschool programs. She provided information regarding the programs in place at Northlake Hills Elementary School and Castaic Middle School. Ms. Vasquez shared a PowerPoint presentation, a tuition comparison (with local preschools) and a tuition rate proposal. She answered questions from the Board of Trustees. She invited the Board members to visit the Preschools whenever they are available.

A copy of the documents are hereby made part of the minutes of this meeting by reference as if fully set forth herein.

Mrs. Maxon shared that tomorrow is the teacher buy-back day and provided a copy of the agenda for each school site. She also provided a PowerPoint presentation regarding core values. The staff is working on 2nd trimester benchmarks, Benchmark Advanced. Mrs. Maxon also shared a PowerPoint of the training that she recently attended, "Developing an Aligned Plan". She closed by sharing that Teacher Tribute will be held on April 11, 2017, the theme is "Champions".

A copy of the documents are hereby made part of the minutes of this meeting by reference as if fully set forth herein.

**Business Services
Report**

Linette Hodson, Chief Business Official, advised the Board that the 2nd Interim report will be presented at the March 9 Governing Board meeting. They are working on several other reports as well as preparing for an audit by the State Teachers' Retirement System (STRS) for the 2014-2015 year.

Consent

Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Dobbs, seconded by Mrs. Pearson and passed 5-0 to approve the Consent Calendar as follows:

- Minutes of the Regular Board Meeting of January 12, 2017 and Special Meeting of February 2, 2017
- Personnel Report #16/17-8
- Financial Report #16/17-7

Action,

*Public Hearing,
By-Trustee Area Maps*

President Christopher opened a Public Hearing at 8:14 P.M. for the purpose of hearing comments and responding to questions regarding the proposed by-trustee area maps. Milton Foster, Attorney with Fagen Friedman & Fulfroost, LLP was present to answer questions. As no questions or comments were received, the Public Hearing was closed by President Christopher at 8:17 P.M.

Action,

*Resolution #16/17-30,
Discussion*

Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mr. Malcomb and passed 5-0 to discuss this resolution and to select a final trustee area plan.

Mr. Douglas Johnson, National Demographics Corporation answered questions for the Board members to clarify the proposed maps and boundaries.

Action,

*Resolution #16/17-30,
Selection*

Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mrs. Dobbs and passed 5-0 to approve the selection of map "Red" with modifications to move the boundary of Area "C" and Area "D" along Hillcrest Parkway.

Action,
*Resolution #16/17-30,
Identification of Election
Years for Trustee Area
Seats*
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Pearson, seconded by Dr. Torres and passed 5-0 to identify the election years for each of the trustee areas as follows: Area A – 2019, Area B – 2017, Area C – 2019 (special election), Area D – 2017, and Area E – 2017.

Action,
Resolution #16/17-30,
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mr. Malcomb and passed 5-0 to adopt Resolution #16/17-30: Authorizing the Selection and Adoption of a Final Trustee Area Plan as Part of the District's Transition to a "By-Trustee Area" Election System and Submission of the Final Trustee Area Plan to the Los Angeles County Committee on School District Organization for Approval.

Action,
*Public Hearing,
Waiver Request*

President Christopher opened a Public Hearing at 8:32 P.M. for the purpose of hearing comments and responding to questions regarding the submission of a general waiver request. Milton Foster, Attorney with Fagen Friedman & Fulfroost, was present to answer questions. As no questions or comments were received, the Public Hearing was closed by President Christopher at 8:33 P.M.

Action,
Resolution #16/17-31,
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mrs. Pearson and passed 5-0 to adopt Resolution #16/17-31: Authorizing Submission of a General Waiver Request to be Approved by the State Board of Education Concerning the District's Transition to a By-Trustee Area Election System Following the Opening and Closing of a Public Hearing.

Action,
Resolution #16/17-32
Torres-Nay
Malcomb-Nay
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Pearson, seconded by Mrs. Dobbs and after some discussion among the Board members, passed 3-2 to adopt Resolution #16/17-32: Recognition of a Safe Haven School District.

Action,
Leave of Absence
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mrs. Pearson and passed 5-0 to approve the Request for Leave of Absence (Paid Personal) for Susan Lieberman, Teacher at Castaic Middle School.

Action,
Preschool Tuition
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mrs. Pearson and passed 5-0 to approve Preschool Program Tuition Increase.

Action,
Retirement Incentive
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mrs. Dobbs and passed 5-0 to approve Early Notice of Retirement Incentive.

Action,
Job Descriptions, Aides
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mr. Malcomb and passed 5-0 to approve revised Instructional Aide Job Descriptions as presented.

Action,
Job Descriptions, Clerical
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Pearson, seconded by Dr. Torres and passed 5-0 to approve revised Clerical Job Descriptions as presented.

Action,
CSEA MOU
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Dobbs, seconded by Mrs. Pearson and passed 5-0 to approve the CSEA Memorandum of Understanding and updated Appendix B.

Action,
California Psychcare
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Dobbs, seconded by Mrs. Pearson and passed 5-0 to approve the contract between Castaic Union School District and California Psychcare.

Action,
Northlake Assoc. LLC
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Dobbs, seconded by Dr. Torres and passed 5-0 to approve the Memorandum of Understanding with Northlake Associates, LLC and Castaic Union School District.

Action,
Edlio
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Dobbs, seconded by Mrs. Pearson and passed 5-0 to approve the proposal from Edlio related to the District website.

Action,
Elevator Service
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Dobbs, seconded by Mrs. Pearson and passed 5-0 to approve the renewal of Santa Clarita Valley Elevators service contract.

Action,
Microsoft License
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Pearson, seconded by Mrs. Dobbs and passed 5-0 to approve the Microsoft license annual agreement from SHI.

Action,
New BP/AR 5141.52
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Pearson, seconded by Mrs. Dobbs and passed 5-0 to adopt new Board Policy and Administrative Regulation 5141.52: Suicide Prevention.

Discussion

There was a brief discussion regarding the candidates for California School Boards Association Delegate Assembly.

Adjournment
Torres-Aye
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Dr. Torres, seconded by Mrs. Dobbs and passed 5-0 to adjourn the meeting at 8:57 P.M

Clerk, Board of Trustees

Secretary, Board of Trustees

Date Approved

**CASTAIC UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

RESOLUTION #16/17-32

RECOGNITION OF A SAFE HAVEN SCHOOL DISTRICT

WHEREAS, it is the right of every child to access a free public K-12 education and the District welcomes and supports all students;

WHEREAS, the District has a responsibility to ensure that all students who reside within its boundaries can access a free public elementary education;

WHEREAS, the U.S. Supreme Court in Plyler v. Doe held that all students have a constitutional right to equal access to education;

WHEREAS, the U.S. Supreme Court stated in Plyler that children of undocumented immigrants “can affect neither their parents’ conduct nor their own status,” and that “education has a fundamental role in maintaining the fabric of our society,” that it “provides the basic tools by which individuals might lead economically productive lives to the benefit of us all”;

WHEREAS, the District promotes a quality education for all students, in a safe and stable learning environment;

BE IT FURTHER RESOLVED, in its continued commitment to the protection of student privacy, the District shall review its record-keeping policies and practices to ensure that no data is being collected with respect to students’ or parents’ immigration status or place of birth; unless expressly required by law.

BE IT FURTHER RESOLVED, should ICE or other immigration law enforcement agents request to contact any student or request any student information, the request shall be referred to the Superintendent’s Office to ensure compliance with Family Educational Rights and Privacy Act (FERPA), and student privacy;

BE IT FURTHER RESOLVED, the District shall post this Resolution at every school site and distribute it to District staff, students, and parents, and that the Resolution will be translated into all languages spoken by students at home.

PASSED AND ADOPTED this 16th day of February, 2017 at a regular meeting by the following vote:

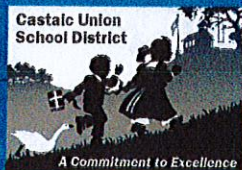
Ayes: _____ **Noes:** _____ **Absent:** _____ **Abstain:** _____

ATTEST:

President

Secretary of the Board

Castaic Union School District Preschool Programs



Who are we?

- ▶ Our Preschool Program serves the Castaic community at three locations:
- ▶ Castaic Community Preschool
- ▶ Northlake Hills Community and State Preschool
- ▶ Val Verde State Preschool

Community Preschool Programs

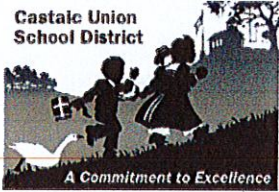
Castaic Community Preschool serves 28 families in either the 5 day or three day program.



Northlake Hills Community Preschool serves 16 families in either the 5 day or 3 day program.







Community Preschool Programs

Tuition Rates

-Families are charged for ten equal payments per year

2016-2017 School Year Registration Fee: \$50 **CURRENT RATES**

Tuition Rate For:	One Child *Monthly/Annual	Sibling/Employee Monthly/Annual Rates
2 day (Special circumstance)	\$140/\$1,400	\$126/\$1,260
3 days (T, W, & TH)	\$225/\$2,250	\$203/\$2,030
5 days	\$350/\$3,500	\$335/\$3,350

2017-2018 School Year Registration Fee: \$75 (7% increase from previous year)

Tuition Rate For:	One Child *Monthly/Annual	Sibling/Employee Monthly/Annual Rates
2 day (Special circumstance)	\$170/\$1,700	\$153/\$1,530
3 days(T, W, & TH)	\$240/\$2,400	\$216/\$2,160
5 days	\$375/\$3,750	\$338/\$3,380

2018-2019 School Year Registration Fee: \$75 (3% Tuition only increase from previous year)

Tuition Rate For:	One Child *Monthly/Annual	Sibling/Employee Monthly/Annual Rates
2 day (Special circumstance)	\$175/\$1,750	\$158/\$1,580
3 days (T, W, & TH)	\$247/\$2,470	\$223/\$2,230
5 days	\$382/\$3,820	\$344/\$3,440

2019-2020 School Year Registration Fee: \$80 (3% increase from previous year)

Tuition Rate For:	One Child *Monthly/Annual	Sibling/Employee Monthly/Annual Rates
2 day (Special circumstance)	\$180/\$1,800	\$162/\$1,620
3 days (T, W, & TH)	\$254/\$2,540	\$229/\$2,290
5 days	\$393/\$3,930	\$354/\$3,540

- One child (or youngest child) pays full tuition rate. Sibling discount is given to the second child and additional siblings concurrently enrolled in the Preschool Programs. Employee Discount is available to any CUSD verified employee
 - Half Day programs located at Castaic Middle School & Northlake Hills Elementary
- Registration Fee is annual and non refundable: School year runs August-June

Tuition Comparison of Half Day Programs

School Name	Address	Phone Number	Annual Registration Fee	Hours	5 Day Tuition Rate	3 Day Tuition Rate	2 Day Tuition Rate
Castaic Union School District	28131 livingston Ave Valencia 91355	661-257-4500	\$50	8:30-11:30 & 12:00-3:00	\$350 month	\$225 Month	N/A
Creative Years	21710 Golden Triangle Rd Santa Clarita 91350	661-254-0718	\$150- plus deposit half of tuition	9:00 am-12:00 pm	630 month	405 month	330 month
Monarch Academy	27927 Smyth Dr. Valencia 91355	661-294-1045	\$150 Reg Fee \$100 Material Fee	Am-8:30-11:30 PM-1:00-4:00	AM-\$660 PM \$600	AM-\$500 PM \$440	AM-\$385 PM \$325
Montessorie of Copperhill	27908 Seco Cyn Rd Valencia 91355	661-673-5676	Reg Fee-\$150	9:00 am-12:15 pm	\$790 a month or \$190 per week	N/A	N/A
Newhall Union School District	24607 North Walnut St. Newhall, CA 91321	661-291-6723	\$100	8:00 am -11:30 am	\$425 month	N/A	N/A
Noah's Park Preschool	28310 Kelly Johnson Parkway Valencia 91355	661-621-6010	Reg Fee-\$49 Supply Fee- \$100	8:15-11:15 & 11:45-2:45	N/A	\$349 month	N/A
Saugus Union School District	24930 Stanford Ave Santa Clarita CA 91355	661-294-5300	\$75 before 7/1 \$100 after 7/1	8:30 am- 12:00 pm	\$552 month	\$334 month	\$225 month
Sloan Canyon Preschool	28355 Sloan Canyon Rd, Castaic, CA 91384	661-257-7688	Reg Fee-\$50 Supply Fee-\$125 Earthquake Kit- \$25	8:00 am-11:30 am	\$375 month	\$275 month	\$220 month
Small World Preschool	26640 Bouquet Canyon Rd. Santa Clarita 91350	661-296-1155	\$100	9:00am -12:00 pm	\$430 month	\$330 month	N/A
Sunshine Learning Centers	27630 Newhall Ranch Rd Valencia 91355	661-294-1970	Reg Fee-\$150 Deposit- \$150 Event Fee -\$125	9:00am-1:00pm	N/A	\$154 weekly	N/A
Tutor Time	29421 The Old Rd, Castaic, CA 91384	661-295-1234	Reg Fee \$120	9:00 am-12:00 pm	\$166 weekly	\$128 weekly	\$83 weekly



CASTAIC ELEMENTARY SCHOOL

Professional Development Agenda

February 17, 2017

- | | |
|-------------|---|
| 7:45-8:00 | Breakfast Treats |
| 8:00-8:15 | Team Building Activity- STEM Cup Challenge |
| 8:15-8:45 | Core Values and Vision- Allison West |
| 8:45-9:15 | Looking at School and District Accountability Scores |
| 9:15-9:45 | Revisit Discipline and Consequences |
| 9:45-10:00 | Tech Tidbits- Inbox for gmail |
| 10:00-10:15 | Break |
| 10:15-11:45 | TEAL- Deanda Gionvannelli and Cynthia Hatton |
| 11:45-12:15 | Updates with Janene Maxon |
| 12:15-1:00 | Lunch |
| 1:00-3:00 | Team Planning and Collaboration-Action Plans Through the End of the Year - ELA/MA |

CMS

Friday, February 17, 2017
Inservice Agenda
8:00 am - 3:00 pm

- 8:00 - 8:30 Morning refreshments/light breakfast provided
Faculty Meeting (F1)
- 8:30 - 9:00 ELD information from Janene (F1)
- 9:00 - 10:30 CAASPP training for Math, ELA, SPED and 8th grade Science (F1)
All other teachers - one on one Google Tutorial
- 10:30 - 11:00 Break
- 11:00 - 12:00 LCAP/School Plan (F1)
- 12:00 - 1:00 Lunch
- 1:00 - 1:50 PD
 Blogspot (F1)
 Google Apps (F2)
- 1:50-2:45 Debrief with department/grade level - discuss classroom application for ideas
discussed today.
- 2:45 - 3:00 Whole group debrief (F1)

Buy Back Day

Agenda

2.16.17

8:00 a.m.: Welcome and Game in the MPR

8:30-10:00 **Aligning Plans, Core Values, Review of Dashboard,
Discuss Title I and School Plan**

10:00-10:15 Break

10:15-12:00 **Aligning Plans, Core Values, Review of Dashboard,
Discuss Title I and School Plan**

12:00-12:45: Lunch

12:45-2:15: **K-2: Library**

3-6 MPR

Action Plans for Math and ELA through end of year

2:15-2:30: Closing in MPR



Developing an Aligned Plan

Castaic Union School District

January 30, 2017



Find Your Sole-Mate

- Find someone that you do not usually work with that is wearing shoes similar to yours
- Introduce yourself and share a little about yourself with your partner
- With you partner identify something you would like to accomplish today and a question you have?



Agenda

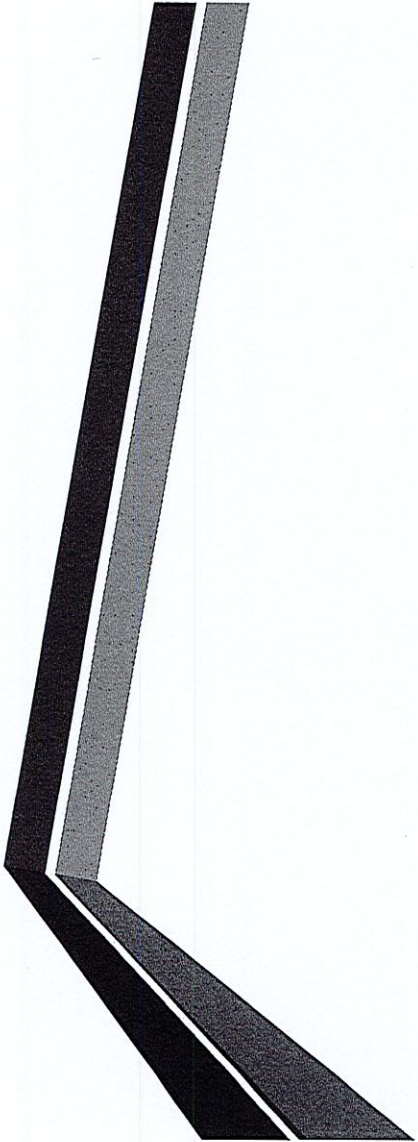
- Welcome and introductions
 - Review outcomes for today
 - What's accountability have to do with your planning
 - Identifying your core beliefs
 - Creating a vision for your school
 - Understanding your successes and barriers
 - Reviewing the data
 - Identifying possible actions
- What's the message to your staff and next steps



Outcomes

Participants will:

- Understand the 2017 accountability system, the connection to Title 1 and the impact on developing a school plan
- Create a collaborative vision for their school
- Will understand how the LCAP goals and their student data impact planning for their school



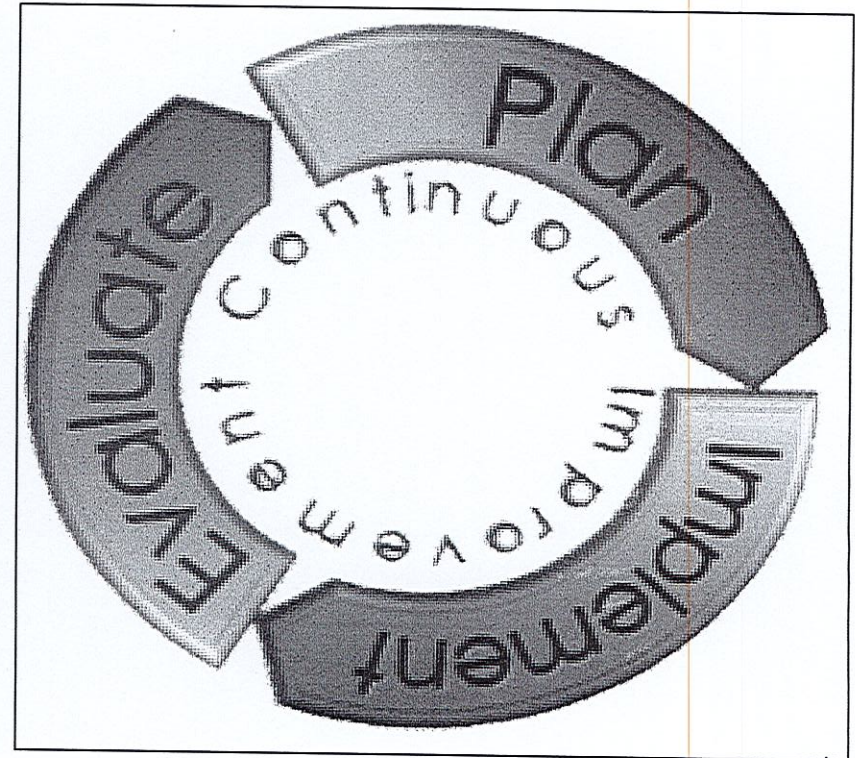
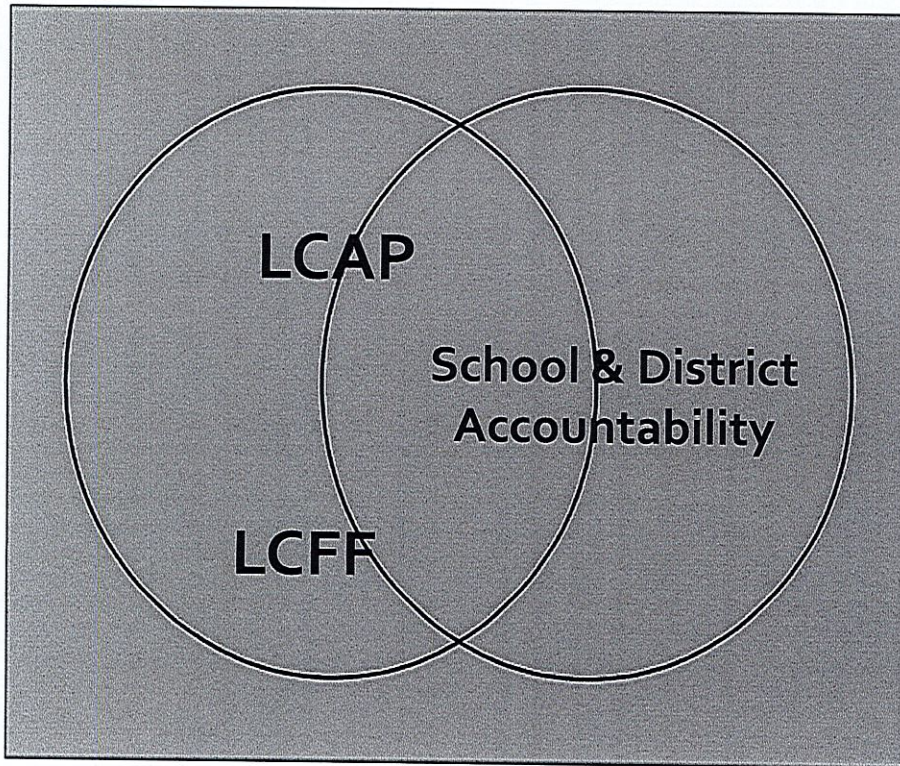
What's Accountability Have to do with
Planning?



Defining Accountability

- Defining accountability has become more complex
- Expanded purpose of accountability, not simply to identify and punish ineffective schools and districts
- The focus includes capacity building and providing appropriate technical assistance and support (County Superintendents, California Collaborative, California Department of Education), to increase effectiveness.

Local Control ACCOUNTABILITY Plan



Integrated Local State and Federal Accountability and Continuous Improvement System

Focus This Year

3 Statutory Purposes of LCFF Rubrics

Support LEAs in Identifying Strengths & Weaknesses

Assist in Determining Eligibility for Technical Assistance

Assist the SSPI in Determining Eligibility for Intensive Interventions

State and Local Performance Indicators

Applicability of Performance Indicators

State Performance Indicators	COE	District	Charter*	School +	TK-5	6-8	9-12
Chronic Absenteeism	X	X	X	X	X	X	X
Suspension Rate	X	X	X	X	X	X	X
English Learner	X	X	X	X	X	X	X
Graduation Rate	X	X	X	X			X
ELA CAASPP Assessment	X	X	X	X	X	X	
MATH CAASPP Assessment	X	X	X	X	X	X	

Local Performance Indicators	COE	District	Charter*	School +	TK-5	6-8	9-12
Basics	X	X	X		X	X	X
Implementation of State Standards	X	X	X		X	X	X
Parent Engagement	X	X	X		X	X	X
School Climate	X	X	X		X	X	X
Coordination of Expelled Youth (COE only)	X				X	X	X
Coordination of Services for Foster Youth (COE only)	X				X	X	X

* Certain performance indicators may not apply to a charter school depending on its charter.
 + Performance indicators do not currently apply to Alternative Schools Accountability Model (ASAM) Schools.

Priorities, State and Local Indicators

LCFF Priority	State Indicator	Local Indicator
Priority 4	Academic Indicator English Learner Indicator	
Priority 5	Chronic Absence Indicator Graduation Rate Indicator	
	Suspension Rate Indicator	
Priority 7	College/Career Indicator	
Priority 8	College/Career Indicator	

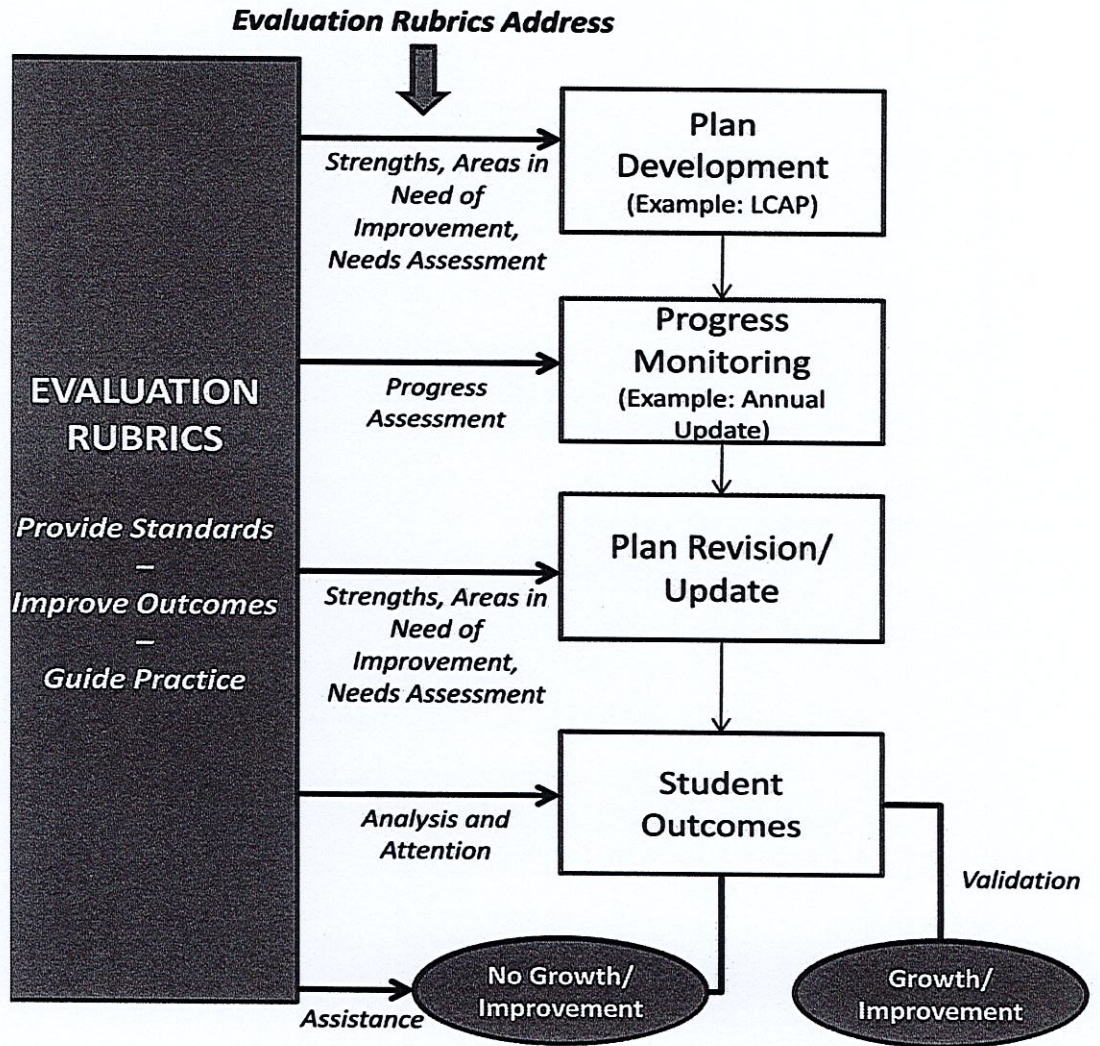
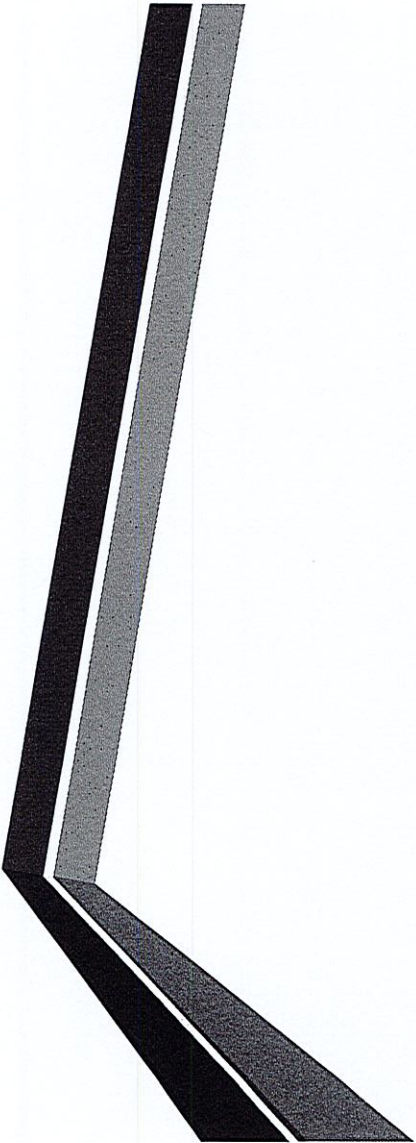
Priority 1
Basic Conditions

Priority 6
Local Climate Survey


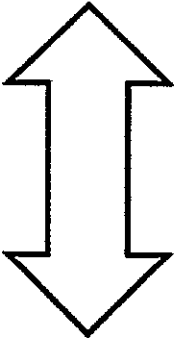




Local Indicators

Priority 2
Academic Standards
Language Proficiency

Priority 3
Health and Physical Education



STATE PERFORMANCE CATEGORY LEGEND

	Blue	<p>Highest</p>  <p>Lowest</p>
	Green	
	Yellow	
	Orange	
	Red	
*	Between 11 and 30 pupils	<i>Between 11 and 29 pupils for whom data is reported for the applicable performance indicator</i>
---	Less than 11 pupils	<i>Less than 11 pupils for whom data is reported for the applicable performance indicator</i>
N/A	Not applicable or applicable	<i>Data is not available or the performance indicator is not applicable</i>

English Learner Indicator

English Learner Change

(Change in Percent Progressing Plus Reclassified Students)

**English Learner Status
(Percent Progressing Plus
Reclassified Students)**

Level	Declined Significantly by more 10%	Declined by 1.5% to 10%	Maintained Declined or increased by less than 1.5%	Increased by 1.5% to less than 10%	Increased Significantly by 10% or more
Very High 85% or more	Yellow	Green	Blue	Blue	Blue
High 75% to less than 85%	Orange	Yellow	Green	Green	Blue
Median 67% to less than 75%	Orange	Orange	Yellow	Green	Green
Low 60% to less than 67%	Red	Orange	Orange	Yellow	Yellow
Very Low Less than 60%	Red	Red	Red	Orange	Yellow

Suspension Rubric

2016-17 SUSPENSION RATE REFERENCE CHART

Applicable to Elementary School Districts Only

Suspension Rate (Elementary School Districts Only)		CHANGE (PRIOR YEAR)				
		Increased Significantly by more than 2%	Increased by 0.3% to less than 2.0%	Maintained Declined or Increased by less than 0.3%	Declined by 0.3% to less than 2.0%	Declined Significantly by 2.0% or more
STATUS (2014-15)	Very Low 0.5% or less		Green	Blue	Blue	Blue
	Low Greater than 0.5% to 1.5%	Orange	Yellow	Green	Green	Blue
	Medium Greater than 1.5% to 3.0%	Orange	Orange	Yellow	Green	Green
	High Greater than 3.0% to 6.0%	Red	Orange	Orange	Yellow	Yellow
	Very High Greater than 6.0%	Red	Red	Red	Orange	Yellow

All Student Groups/All State Indicators Data Layout: Gold Rush Middle School (with Totals)

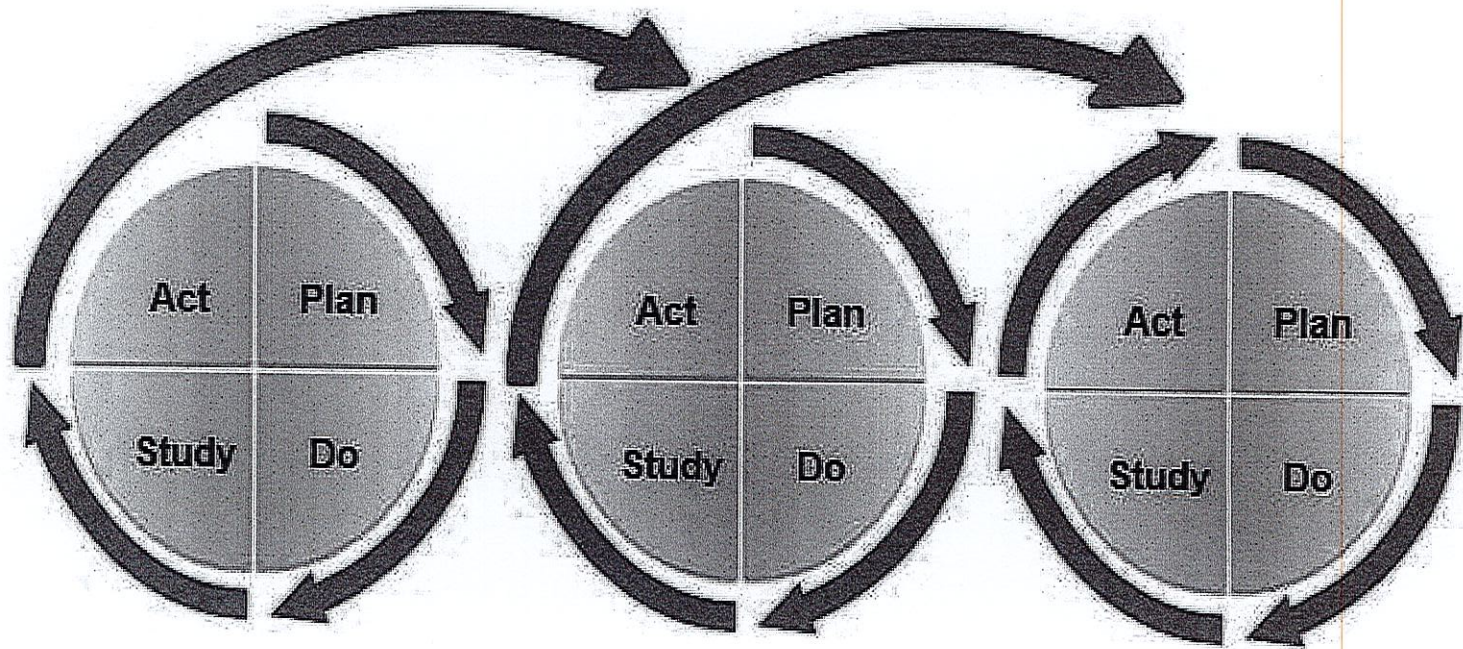
	Chronic Absenteeism	Suspension Rate	College/Career	English Learner	Graduation Rate	ELA Assessment	Math Assessment		
All Students	N/A		N/A		N/A				
American Indian	N/A	---	N/A	---	N/A	---	---	0	0
Asian	N/A		N/A		N/A			2	1
African American	N/A		N/A	---	N/A			0	4
English Learner	N/A		N/A		N/A			0	4
Filipino	N/A	---	N/A	---	N/A	---	---	0	0
Foster Youth	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hispanic	N/A		N/A		N/A			0	4
Homeless	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pacific Islander	N/A	---	N/A	---	N/A	---	---	0	0
Socioecon.	N/A		N/A		N/A			0	4
Stud. w/ Disability	N/A		N/A	*	N/A			0	2
Two or more Races	N/A		N/A	---	N/A			0	1
White	N/A		N/A	---	N/A			2	0
	N/A	2	N/A	0	N/A	2	0		
	N/A	4	N/A	4	N/A	5	6		



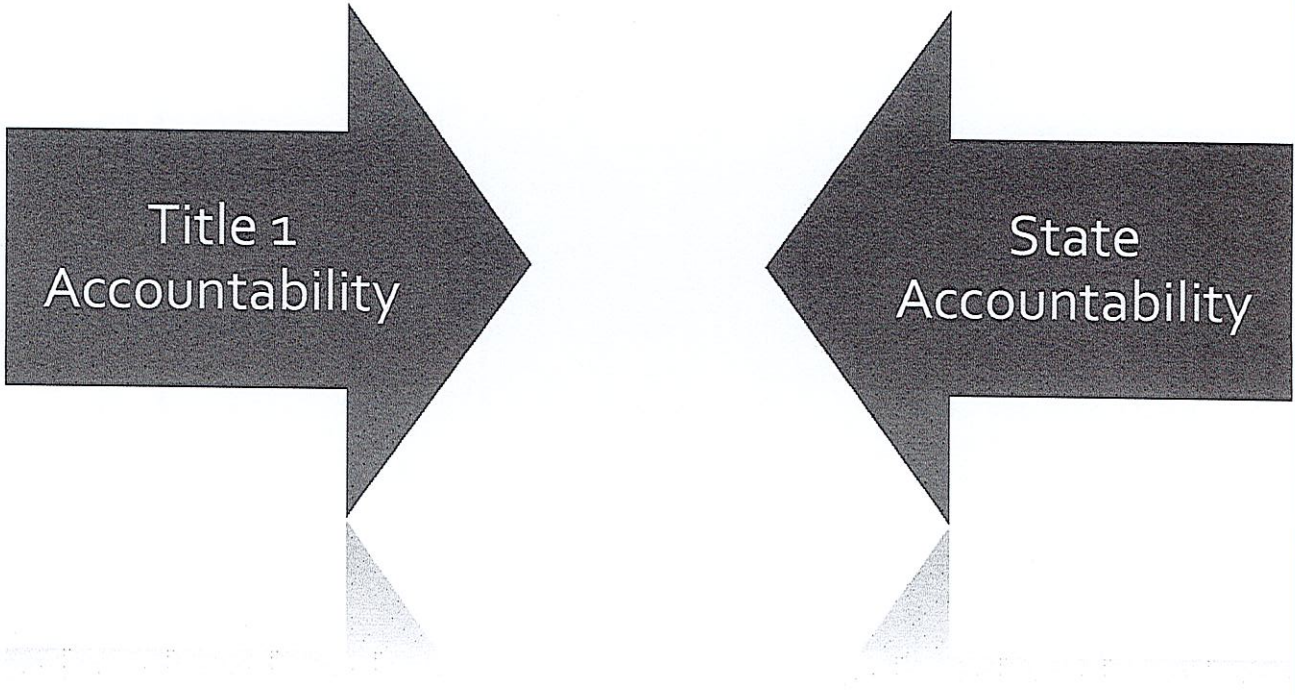
What Did LCFF Change?

BEFORE	NOW
<ul style="list-style-type: none">• Performance represented by a single performance indicator, i.e. API/ number	<ul style="list-style-type: none">• Performance represented by multiple performance indicators
<ul style="list-style-type: none">• Performance measured by achievement OR growth	<ul style="list-style-type: none">• Performance measured by both achievement AND growth
<ul style="list-style-type: none">• Performance measured by student test scores	<ul style="list-style-type: none">• Multiple measures that go beyond student test scores

Continuous Improvement



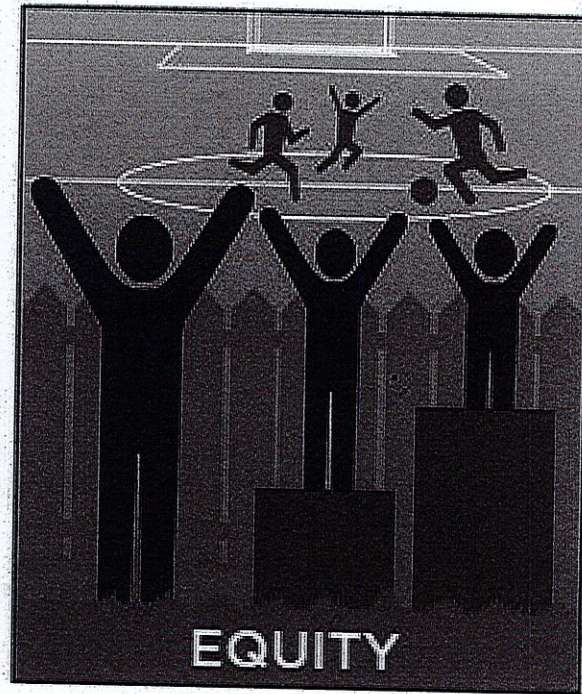
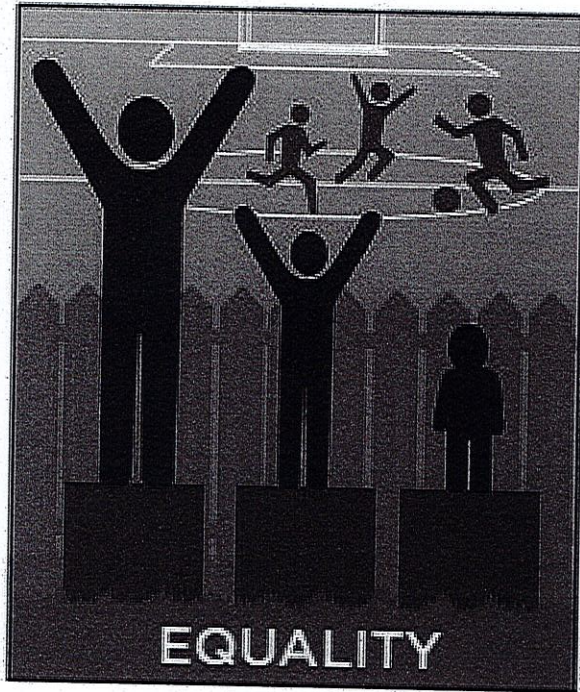
They are the same!

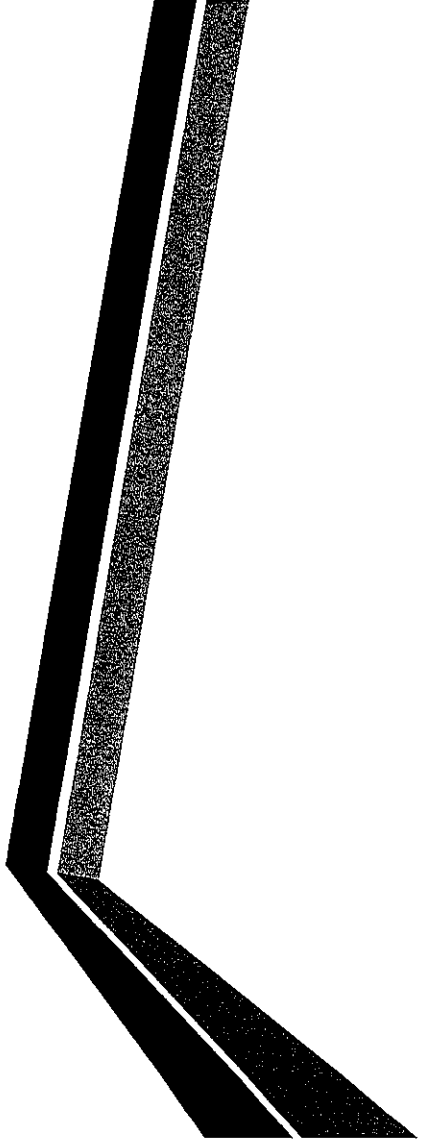




Title 1 funding

- Must be used to provide direct support to students
- Funds must be use to supplement state and local funds
- Funds must be used in a manner that is research or evidenced based





School Culture and Core Beliefs

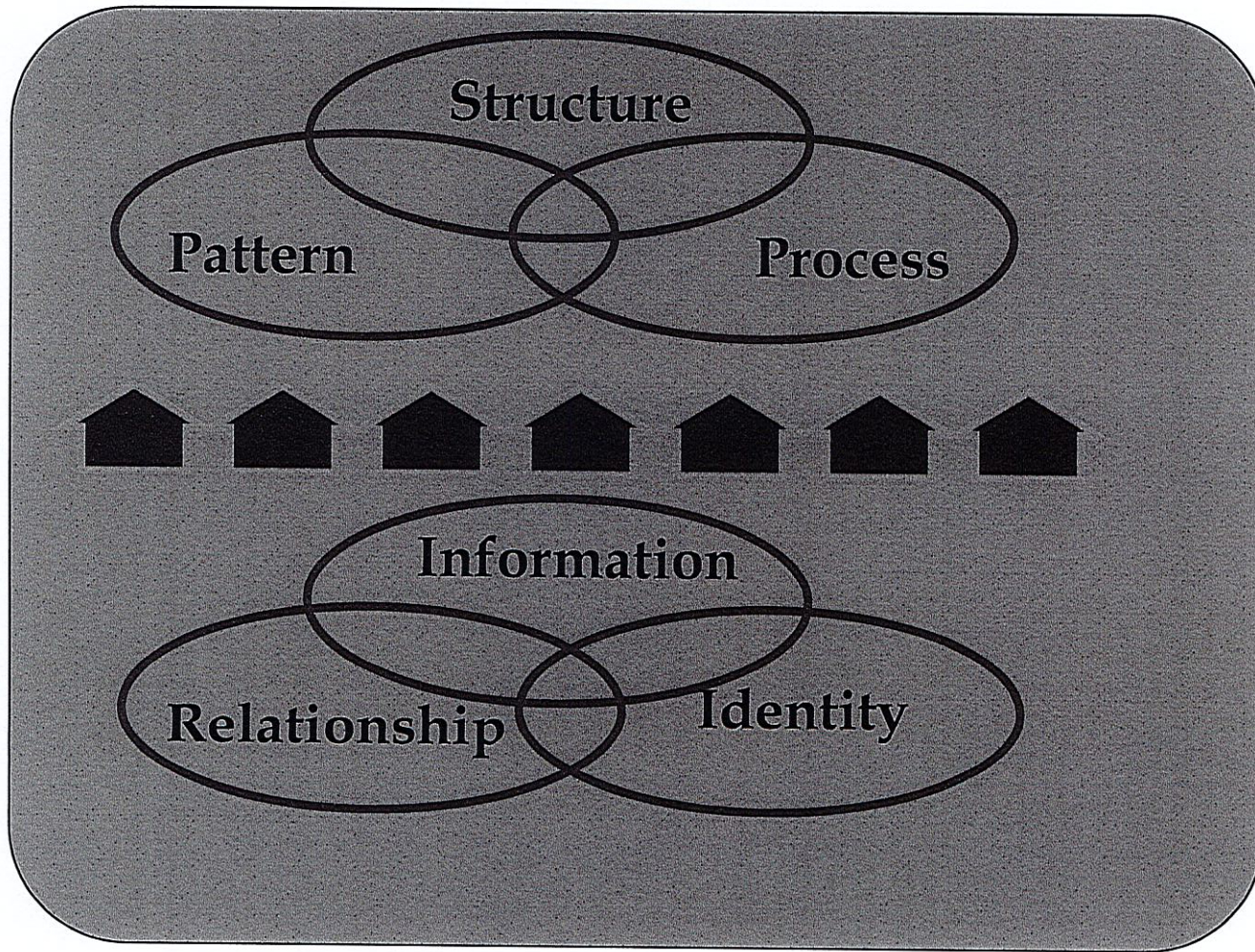


Need for a Collaborative Culture

“Improving schools requires collaborative cultures.... Without collaborative skills and relationships, it is not possible to learn and to continue to learn as much as you need to know to improve.”

Michael Fullan





The System- Six Circle Model

Castaic's LCAP Goals

Goal #1: All CUSD students will learn from appropriately credentialed teachers working in their authorized areas of instruction utilizing standards-aligned instructional materials in school facilities that are in good repair.

Goal #2: The Castaic Union School District will maintain a balanced curriculum that is aligned with the Common Core Standards, Preschool Foundations, and 21st Century Learning Skills to promote student achievement.

Goal #3: The Castaic Union School District will continue to provide opportunities to extend learning through preschool programs, intervention activities and enrichment experiences that enhance student achievement using a variety of instructional strategies including technology and visual and performing arts

Goal #4: The Castaic Union School District will provide instruction on the effective use of technology to support full implementation of Common Core Standards

Castaic's LCAP Goals

Goal #5: The Castaic Union School District will continue to extend its use of current technologies including social media to foster communication and partnerships between schools and the community.

Goal #6: The Castaic Union School District will continue to promote a bully-free environment and positive school climate through district-wide implementation of the Positive Behavioral Support System which will enhance student engagement and prevent absenteeism.

Goal #7: The Castaic Union School District will promote the development of character traits that utilize the strengths of a diverse community

Goal #8: The Castaic Union School District promotes collaboration and respect amongst all stakeholders and actively seeks parental input in the decision-making process.



Developing Your Core Beliefs

A core belief is:

Core beliefs are the fundamental beliefs of a person or organization. The core beliefs are the guiding principles that dictate behavior and action. Core beliefs can help people to know what is right from wrong; they can help schools to determine if they are on the right path and fulfilling their goals; and they create an unwavering and unchanging guide.

- On the large post-its personally identify 2-3 core beliefs that you have
- Share your core beliefs with your team
- Identify the common beliefs your team have
- Come to a consensus about your school leadership team's core beliefs



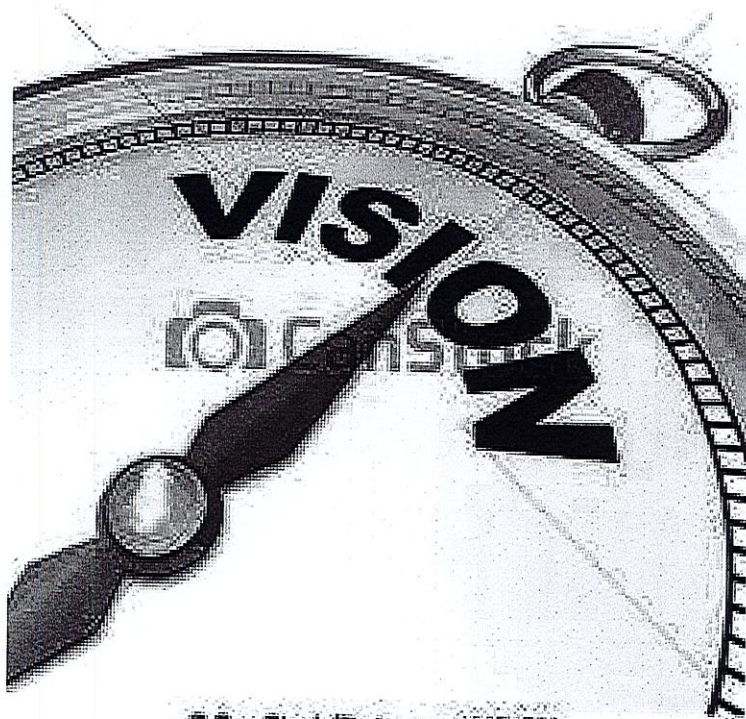
Vision without action is merely a
dream.

Action without vision just passes the
time.

**Vision with action can change the
world!!**



Developing Your Vision



© Can Stock Photo - esp12671729

If a visitor comes to your school in 3 years what would you want the visitor to:

- See
- Hear
- Feel

What specific behaviors would staff, students and parents be engaged in doing?



Keeping your vision in your mind

Successes

- Identify the successes at your school and community that will help you reach your vision

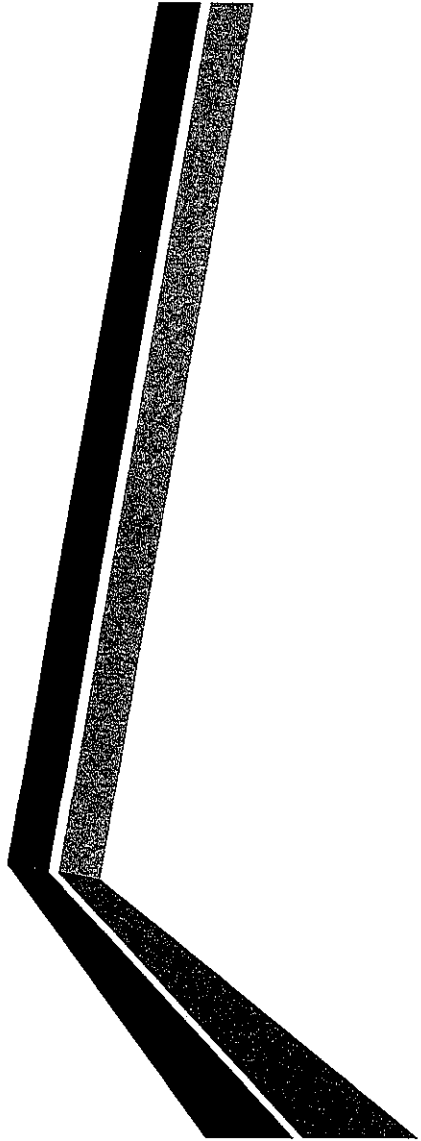
Barriers

- What are the barriers to reaching your vision? Think about the things that you as a school leadership team have control.

Review Your Data

- CAASPP (math and ELA)
 - Writing
 - Student grades
- Identify trends and patterns
- Which student groups are not making acceptable progress?
- Which student groups are making exceptional progress?





Shaping your actions



SMART Schools



- Everyone knows what the priorities and expectations are and can align their efforts to achieving them
- Everyone knows how success is defined, how it will be measured and when
- Everyone is involved in finding ways to achieve the priorities and collectively learns what is and is not working
- Decisions are well informed and resources are targeted, giving successful new initiatives a far better chance of being sustained and continuously improved over time

Factors Influencing Achievement



1. Guaranteed and Viable Curriculum
2. Challenging Goals and Effective Feedback
3. Parent and Community Involvement
4. Safe and Orderly Environment
5. Collegiality and Professionalism
6. Maximizing High Quality Instructional Time

Leadership for Incremental Change

- Emphasize relationships
- Establish strong lines of communication
- Be an advocate for the school
- Provide resources
- Maintain visibility
- Protect teachers from distractions
- Create culture of collaboration
- Look for and celebrate successes



Marzano, 2003

Leadership for Second Order Change

- Shake up the status quo
- Hold everyone's feet to the fire
- Propose new ideas
- Operate from strong beliefs
- Tolerate ambiguity and dissent
- Talk research and theory
- Create explicit goals for change
- Define success in terms of goals

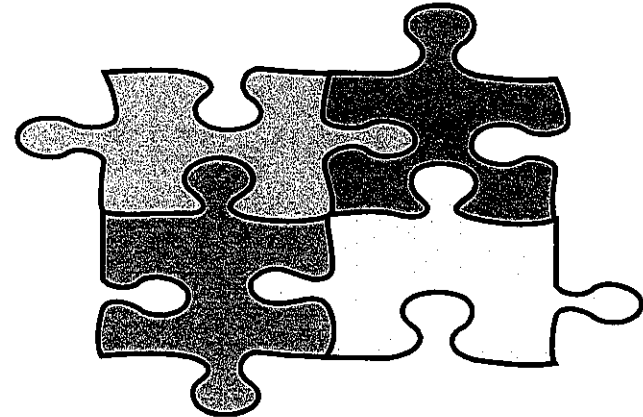


Marzano, 2003



Single Plan for Student Achievement

- Coordinate all educational services
- Determine how funds provided to the school will be used to improve academic performance (including your Title 1 funds)
- Organize the school's improvement process for all students





The “Not to Do List”

- Consider your school initiative’s inventory – what programs, practices, strategies and initiatives that have “hung on” over the years that competing for time and attention? What is the relationship to achievement?
- If you had an extra 2 ½ hours per week (30 minutes per day) for high impact instruction, how would you spend it?



Ideas, Actions and Priorities

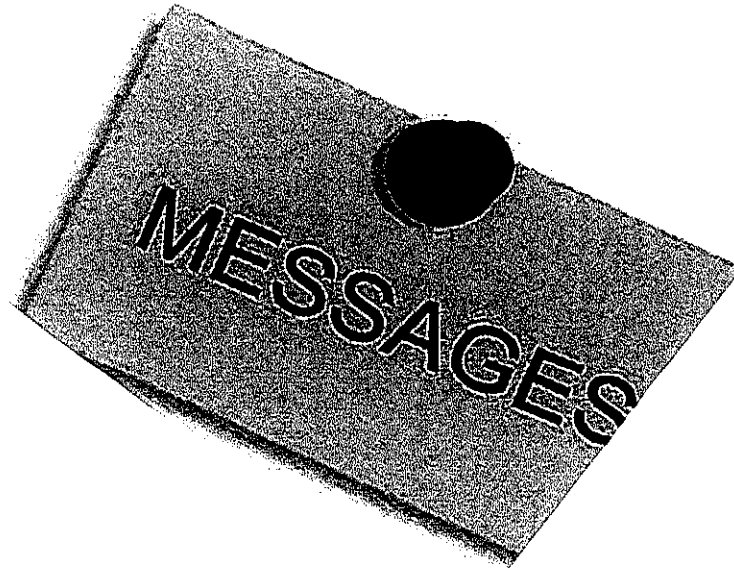
- Brainstorm key actions for your school that will help you reach your vision
- Remember that your actions should be aligned to the District's LCAP goals and reflect your data analysis
- Actions can be categorized (math, ELA, climate, ELD)
- As a team prioritize your actions
- Identify which actions may be supplemental to your existing plan's actions and may be Title 1 eligible



Next Steps in this Process

- Develop a Local Education Agency Plan that reflect your ideas and is aligned to the LCAP
- Support your schools in developing a Single Plan for Student Achievement that is aligned to the LEAP and the LCAP and incorporates your new Title 1 allocation
- Provide training to your schools to implement a legally constituted School Site Council

What's the message to your staff



CASTAIC UNION SCHOOL DISTRICT

Our Mission Statement

Castaic Union School District, in partnership with the community, provides children with a creative and collaborative learning environment supported by a safe and nurturing atmosphere that creates life-long learners and empowers them to be critical thinkers in a global community.

SPECIAL MEETING OF THE GOVERNING BOARD

District Office • 28131 Livingston Avenue • Valencia, California 91355 • (661) 257-4500

MINUTES

Thursday, February 28, 2017

TRUSTEES PRESENT:

Mrs. Susan Christopher, President
Mrs. Laura Pearson, Clerk
Mrs. Stacy Dobbs, Member
Mr. Fred Malcomb, Member

STAFF PRESENT:

Mr. Steve Doyle, Superintendent
Mrs. Charmin Ortega, Executive Assistant to the Superintendent

- Call to Order,
Roll Call*** President Christopher called the Special Meeting to order at 5:35 PM and noted the roll.
- Pledge of Allegiance*** The Pledge of Allegiance was led by President Christopher.
- Approval of Agenda*** The motion was made by Mrs. Dobbs, seconded by Mrs. Pearson and passed 4-0 to approve the agenda as presented.
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye
- Hearing,
Requests to Address,
Comments, Questions*** Community member, David Huffaker, spoke on behalf of candidate, Mayreen Burk.
- General Functions,
Interview Board
Candidates*** The Board presented each candidate with a series of twelve questions pertaining to their knowledge of the business of the District and the role and responsibilities of a Board member.
- Recess, Reconvene*** President Christopher called a recess at 6:25 P.M. The meeting reconvened at 6:30 P.M.
- General Functions,
Board Deliberations*** The Board discussed the qualifications of each candidate.
- Action Item,
Provisional Appointment*** On motion of Mrs. Dobbs, seconded by Mr. Malcomb and passed 4-0, the Governing Board directed the Superintendent to place a resolution, making provisional appointment to fill a vacancy on the Board, on the March 9, 2017 Board Agenda.
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

Adjournment
Malcomb-Aye
Dobbs-Aye
Pearson-Aye
Christopher-Aye

The motion was made by Mrs. Pearson, seconded by Mrs. Dobbs and passed 4-0 to adjourn the meeting at 6:35 P.M.

Clerk, Board of Trustees

Secretary, Board of Trustees

Date Approved

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

D

Meeting Date: March 9, 2017

Item Title: Personnel Report No. 16/17-9

Item Type: Consent

BACKGROUND:

See attached.

FISCAL IMPLICATIONS:

All positions shown are authorized by the Board and are included in the 2016-2017 budget.

RECOMMENDATION:

Approve item as submitted.

Submitted by: Wendy Mullins, Assistant Director of Human Resources

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

CASTAIC UNION SCHOOL DISTRICT

PERSONNEL REPORT NO. 16/17-9

MARCH 9, 2017

CERTIFICATED

RETIREMENT

<u>RETIREMENT</u>	<u>POSITION</u>	<u>EFFECTIVE DATE</u>
Terri Mulein	Speech Therapist (80%) – CE – Perm.	6/06/17

LEAVE OF ABSENCE

(Paid Personal)

Laurie Farmer	School Nurse – All Schools – Perm.	4/10 – 4/14/17
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CLASSIFIED

CHANGE OF STATUS

<u>CHANGE OF STATUS</u>	<u>POSITION</u>	<u>EFFECTIVE DATE</u>
Arlene Alcaraz	From: Bus Driver – DO (Trans.) Range 16 – 4.67 hours/day To: Bus Driver – DO (Trans.) Range 16 – 4.98 hours/day	2/24/17
Barbara Garl	From: Bus Driver – DO (Trans.) Range 16 – 6.98 hours/day To: Bus Driver – DO (Trans.) Range 16 – 7.17 hours/day	2/16/17
Lisa Johnson	From: Bus Driver – DO (Trans.) Range 16 – 6.22 hours/day To: Bus Driver – DO (Trans.) Range 16 – 6.43 hours/day	2/16/17
Lisa McKeown	From: Technology Clerk – DO Range 7 – 6.0 hours/day To: District Clerk – (Ed. Serv.) – DO Range 7 – 6.0 hours/day	2/17/17
Marla Samuelson	From: Bus Driver – DO (Trans.) Range 16 – 6.42 hours/day To: Bus Driver – DO (Trans.) Range 16 – 6.58 hours/day	2/16/17

CLASSIFIED

CHANGE OF STATUS

POSITION

EFFECTIVE DATE

Frankie Solon

From: Bus Driver – DO (Trans.)
Range 16 – 5.75 hours/day
To: Bus Driver – DO (Trans.)
Range 16 – 6.07 hours/day

2/16/17

NON-CLASSIFIED

CHANGE OF STATUS

POSITION

EFFECTIVE DATE

Sandra Gudino

From: Noon Duty Aide – LO
Range 3 – 3.0 hours/day
(Short Days: 3.08 hours)
To: Noon Duty Aide – LO
Range 3 – 3.42 hours/day
(Short Days: 3.5 hours)

2/21/17

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

E

Meeting Date: March 9, 2017

Item Title: Financial Report No. 16/17-8

Item Type: Consent

BACKGROUND:

- 1. Commercial Warrant Registers for the month of February are attached and submitted for approval.
- 2. Amounts charged to individual Funds for the period are as follows:

FUND	DESCRIPTION	AMOUNT
#01	General Fund (Unrestricted, Restricted)	\$384,606.45
#12	Child Development Fund	\$3028.96
#14	Deferred Maintenance Fund	\$0
#21	Building Fund	\$0
#21.1	2013 Bond Series 1	\$83,193.29
#25	Capital Facilities Fund	\$33,358.08
#40	Special Reserve for Capital Outlay	\$0
#40.2	Capital Facilities Fund 2	\$0
#49.1	CFD	\$0
#52.1	Debt Service – CFD #1	\$500.00
#52.2	Debt Service – CFD #2	\$0
#52.3	Debt Service	\$85,599.78
#63	Preschool Fund	\$1865.72
#63.1	RISE Afterschool Program	\$0
#76	Warrant Pass-thru	\$33,865.07
TOTAL		\$626,017.35

- 3. Payrolls for February 2017:

Certificated	\$819,802.46	
Classified - Monthly	\$127,147.96	
Classified - Hourly	\$232,468.92	
TOTAL		\$1,179,419.34

FISCAL IMPLICATIONS:

Total of this report: \$1,805,436.69

(continued on next page)

Legal Expenses:

	YTD 16-17	15-16	14-15	13-14	12-13
Margaret Chidester	\$115,163.20	\$160,000	\$100,000	\$185,504	\$39,288
Lozano Smith	\$8,344.92	\$3,195	\$36,004	\$18,376	\$12,401
Fagen, Friedman, Fulfrost	\$5,951.52	\$40,959	\$4,642	\$22,158	\$24,330.12
Dannis, Woliver, Kelley	\$0.00	\$1,250	\$5,845	\$0	\$0
Total	\$129,459.64	\$205,404	\$146,491	\$226,038	\$76,019.12

RECOMMENDATION:

Approve item as submitted.

Submitted by: Julia Phippen, Supervisor of Business Services

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

Report Id: LAAP128C

District: 64345

MONTHLY COMMERCIAL WARRANTS

For the Month of February 2017

Page No: 1

Run Date: 03/01/2017

Run Time: 04:10:08AM

Warrant #	Payment Status	Payment Date	Date Cancelled	Voucher Id	PO ID	Vendor Name	Warrant Total	Fund	Res PriY	Goal	Function	Obj	Sch/Loc	Budget Period	Line Amount	Use Tax Accrual
23528407	Paid	2/1/17		00056200	0000011043	A-Z BUS SALES	114.85	01.0	07240.0	57500	36000	5630	0000000	16-17	114.85	
23528408	Paid	2/1/17		00056213		AT&T MOBILITY	450.38	01.0	00000.0	00000	82000	5911	0000000	16-17	450.38	
23528409	Paid	2/1/17		00056212		BRADLEY S RENISON	602.00	01.0	07230.0	11100	36000	5630	0000000	16-17	330.00	
23528409	Paid	2/1/17		00056212		BRADLEY S RENISON		01.0	07240.0	57500	36000	5630	0000000	16-17	272.00	
23528410	Paid	2/1/17		00056199	0000011152	HAVOLINE XPRESS LUBE	99.88	01.0	81500.0	00000	81100	5630	0000000	16-17	99.88	
23528411	Paid	2/1/17		00056197	0000010958	HIRSCH PIPE & SUPPLY	95.51	01.0	00000.0	00000	82000	5630	0000000	16-17	95.51	
23528412	Paid	2/1/17		00056202	0000011041	NAPA AUTO & TRUCK PARTS	261.56	01.0	07230.0	11100	36000	5630	0000000	16-17	157.68	
23528412	Paid	2/1/17		00056201	0000011042	NAPA AUTO & TRUCK PARTS		01.0	07240.0	57500	36000	5630	0000000	16-17	79.28	
23528412	Paid	2/1/17		00056198	0000011042	NAPA AUTO & TRUCK PARTS		01.0	07240.0	57500	36000	5630	0000000	16-17	24.60	
23528413	Paid	2/1/17		00056203	0000011007	NEWHALL VALENCIA LOCK & KEY	55.32	01.0	81500.0	00000	81100	5630	0000000	16-17	55.32	
23528414	Paid	2/1/17		00056211		SCHWARTZ OIL COMPANY INC.	763.00	01.0	07240.0	57500	36000	4360	0000000	16-17	41.26	
23528414	Paid	2/1/17		00056210		SCHWARTZ OIL COMPANY INC.		01.0	00000.0	00000	82000	4360	0000000	16-17	66.13	
23528414	Paid	2/1/17		00056209		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	63.67	
23528414	Paid	2/1/17		00056208		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	126.31	
23528414	Paid	2/1/17		00056208		SCHWARTZ OIL COMPANY INC.		01.0	07230.0	11100	36000	4360	0000000	16-17	107.01	

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

Report Id: **LAAP128C**

MONTHLY COMMERCIAL WARRANTS

Page No: 2

District: 64345

For the Month of February 2017

Run Date: 03/01/2017

Run Time: 04:10:08AM

Warrant #	Payment Status	Date Payment	Date Cancelled	Voucher Id	PO ID	Vendor Name	Warrant Total	Res			Function	Obj	Sch/Loc	Budget Period	Line Amount	Use Tax Accrual
								Fund	PrjY	Goal						
23528414	Paid	2/1/17		00056207		SCHWARTZ OIL COMPANY INC.		01.0	00000.0	00000	82000	4360	0000000	16-17	78.42	
23528414	Paid	2/1/17		00056206		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	85.57	
23528414	Paid	2/1/17		00056206		SCHWARTZ OIL COMPANY INC.		01.0	07230.0	11100	36000	4360	0000000	16-17	158.21	
23528414	Paid	2/1/17		00056205		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	36.42	
23528415	Paid	2/1/17		00056214		WM S HART UNION HIGH SCHOOL DISTRICT	134.70	01.0	07240.0	57500	36000	4360	0000000	16-17	134.70	
23530686	Paid	2/2/17		00056222		JULIA PHIPPEN	83.46	01.0	00000.0	00000	72000	5220	0000000	16-17	83.46	
23530687	Paid	2/2/17		00056221	0000011039	PRACTI-CAL, INC	952.84	01.0	56400.0	00000	31400	5810	0000000	16-17	481.25	
23530687	Paid	2/2/17		00056220	0000011039	PRACTI-CAL, INC		01.0	56400.0	00000	31400	5810	0000000	16-17	164.40	
23530687	Paid	2/2/17		00056219	0000011039	PRACTI-CAL, INC		01.0	56400.0	00000	31400	5810	0000000	16-17	290.67	
23530687	Paid	2/2/17		00056218	0000011039	PRACTI-CAL, INC		01.0	56400.0	00000	31400	5810	0000000	16-17	16.52	
23530688	Paid	2/2/17		00056217	0000011568	SANTA CLARITA VALLEY CHAMBER OF COMMERCE	190.00	01.0	00000.0	00000	72000	5890	0000000	16-17	190.00	
23530689	Paid	2/2/17		00056215	0000011526	SAUGUS UNION SCHOOL DISTRICT	55,093.00	01.0	65000.0	50010	92000	7141	0000000	16-17	55,093.00	
23530690	Paid	2/2/17		00056216	0000011513	US HEALTHWORKS MEDICAL GROUP	582.00	01.0	00000.0	00000	72000	5860	0000000	16-17	582.00	
23533510	Paid	2/3/17		00056227		CTA MEMBERSHIP	10,235.80	76.0	00000.0	00000	00000	9567	0000000	16-17	10,235.80	
23533511	Paid	2/3/17		00056226		FIRST FINANCIAL CREDIT UNION	2,712.28	76.0	00000.0	00000	00000	9564	0000000	16-17	2,712.28	
23533512	Paid	2/3/17		00056224		STANDARD INSURANCE CO.	866.76	76.0	00000.0	00000	00000	9566	0000000	16-17	866.76	

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

Report Id: **LAAP128C**

District: **64345**

MONTHLY COMMERCIAL WARRANTS

For the Month of February 2017

Page No: 3

Run Date: 03/01/2017

Run Time: 04:10:08AM

Warrant #	Payment Date		Date Cancelled	Voucher Id	PO ID	Vendor Name	Warrant Total	Fund	Res		Function	Obj	Sch/Loc	Budget Period	Line Amount	Use Tax Accrual
	Status	Payment							PrjY	Goal						
23533513	Paid	2/3/17		00056225		TEXAS LIFE INSURANCE COMPANY	147.48	76.0	00000.0	00000	00000	9563	0000000	16-17	147.48	
23533514	Paid	2/3/17		00056135	0000011510	TRI-SIGNAL INTEGRATION, INC	296.00	01.0	00000.0	00000	72000	5890	0000000	16-17	296.00	
23536244	Paid	2/6/17		00056240		AT & T	222.68	01.0	00000.0	00000	82000	5910	0000000	16-17	69.34	
23536244	Paid	2/6/17		00056239		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	56.14	
23536244	Paid	2/6/17		00056238		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	97.20	
23536245	Paid	2/6/17		00056228	0000011215	BROOKS TRANSPORTATION INC	385.00	01.0	01000.0	11100	10000	5890	0300000	16-17	385.00	
23536246	Paid	2/6/17		00056230	0000011506	CAROLINA BIOLOGICAL SUPPLY	196.85	01.0	01000.0	11100	10000	4310	0200000	16-17	108.19	
23536246	Paid	2/6/17		00056230	0000011506	CAROLINA BIOLOGICAL SUPPLY		01.0	01000.0	11100	10000	4310	0200000	16-17	88.66	
23536247	Paid	2/6/17		00056229	0000011579	CENTER FOR THE PARTIALLY SIGHTED	250.00	01.0	65000.0	50010	21000	4310	0000000	16-17	250.00	
23536248	Paid	2/6/17		00056231	0000011530	HOUGHTON MIFFLIN COMPANY	206.59	01.0	65000.0	50010	21000	4310	0000000	16-17	206.59	
23536249	Paid	2/6/17		00056234		SOUTHERN CALIFORNIA EDISON	2,463.99	01.0	00000.0	00000	82000	5520	0000000	16-17	89.26	
23536249	Paid	2/6/17		00056233		SOUTHERN CALIFORNIA EDISON		01.0	00000.0	00000	82000	5520	0200000	16-17	2,374.73	
23536250	Paid	2/6/17		00056237		VALENCIA WATER CO.	224.72	01.0	00000.0	00000	82000	5530	0000000	16-17	46.10	
23536250	Paid	2/6/17		00056236		VALENCIA WATER CO.		01.0	00000.0	00000	82000	5530	0000000	16-17	90.32	
23536250	Paid	2/6/17		00056235		VALENCIA WATER CO.		01.0	00000.0	00000	82000	5530	0000000	16-17	88.30	
23536251	Paid	2/6/17		00056232		VOYAGER FLEET SYSTEMS INC.	1,002.15	01.0	07240.0	57500	36000	4360	0000000	16-17	587.61	

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

Report Id: **LAAP128C**

MONTHLY COMMERCIAL WARRANTS

Page No: 4

District: 64345

For the Month of February 2017

Run Date: 03/01/2017

Run Time: 04:10:08AM

Warrant #	Payment Status	Date Payment	Date Cancelled	Voucher Id	PO ID	Vendor Name	Warrant Total	Res			Obj	Sch/Loc	Budget Period	Line Amount	Use Tax Accrual
								Fund	PriY	Goal					
23536251	Paid	2/6/17		00056232		VOYAGER FLEET SYSTEMS INC.		01.0	07230.0	11100	36000	4360	0000000	16-17	414.54
23538415	Paid	2/7/17		00056256	0000010950	ACSA /ASSOC OF CALIFORNIA SCHOOL ADMIN	987.34	01.0	00000.0	00000	72000	5310	0000000	16-17	987.34
23538416	Paid	2/7/17		00056273		BOB BRAUNEISEN	125.00	01.0	01000.0	11100	27000	4350	0200000	16-17	125.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT	110,253.41	01.0	00000.0	00000	00000	9530	0000000	16-17	78,020.09
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	00000	00000	9530	0000000	16-17	28,526.57
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	11100	10000	3711	0000000	16-17	2,304.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	00000	21000	3711	0000000	16-17	128.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	00000	71500	3711	0000000	16-17	128.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	00000	81000	3712	0000000	16-17	128.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	00000	72000	3712	0000000	16-17	128.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	00000	82000	3712	0000000	16-17	128.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	00000	60001	3712	0000000	16-17	128.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	11100	36000	3712	0000000	16-17	128.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	57500	11909	3712	0000000	16-17	128.00
23538417	Paid	2/7/17		00056276		CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT		01.0	00000.0	11100	10000	3411	0000000	16-17	378.75
23538418	Paid	2/7/17		00056241	0000011578	ERIC HALL & ASSOCIATES, LLC	30,430.37	25.0	00000.0	00000	85000	5890	0000000	16-17	1,057.46

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

Report Id: **LAAP128C**

District: **64345**

MONTHLY COMMERCIAL WARRANTS

For the Month of February 2017

Page No: 5

Run Date: 03/01/2017

Run Time: 04:10:08AM

Warrant #	Payment Date		Date Cancelled	Voucher		Vendor Name	Warrant Total	Res			Function	Obj	Sch/Loc	Budget Period	Line Amount	Use Tax Accrual
	Status	Payment		Id	PO ID			Fund	PrjY	Goal						
23538418	Paid	2/7/17		00056241	0000011578	ERIC HALL & ASSOCIATES, LLC		25.0	00000.0	00000	85000	5890	0000000	16-17	10,846.41	
23538418	Paid	2/7/17		00056241	0000011578	ERIC HALL & ASSOCIATES, LLC		25.0	00000.0	00000	85000	5890	0000000	16-17	8,379.05	
23538418	Paid	2/7/17		00056241	0000011578	ERIC HALL & ASSOCIATES, LLC		25.0	00000.0	00000	85000	5890	0000000	16-17	10,147.45	
23538419	Paid	2/7/17		00056257	0000011466	HANNAH LEE SHENBERGER	412.50	01.0	90120.0	11100	10000	5890	0100000	16-17	412.50	
23538420	Paid	2/7/17		00056275		HERBERT BAUTISTA	100.92	01.0	00000.0	00000	72000	5210	0000000	16-17	100.92	
23538421	Paid	2/7/17		00056242	0000011573	HIRSCH PIPE & SUPPLY	436.65	01.0	00000.0	00000	82000	5630	0000000	16-17	436.65	
23538422	Paid	2/7/17		00056249	0000011570	IMPRESSIONS IN THREAD	136.25	01.0	81500.0	00000	81100	4380	0000000	16-17	136.25	
23538423	Paid	2/7/17		00056248	0000011549	MAINTEX	905.33	01.0	00000.0	00000	82000	4370	0000000	16-17	263.18	
23538423	Paid	2/7/17		00056248	0000011549	MAINTEX		01.0	00000.0	00000	82000	4370	0000000	16-17	132.02	
23538423	Paid	2/7/17		00056247	0000011543	MAINTEX		01.0	00000.0	00000	82000	4370	0000000	16-17	81.78	
23538423	Paid	2/7/17		00056247	0000011543	MAINTEX		01.0	00000.0	00000	82000	4370	0000000	16-17	72.97	
23538423	Paid	2/7/17		00056247	0000011543	MAINTEX		01.0	00000.0	00000	82000	4370	0000000	16-17	157.78	
23538423	Paid	2/7/17		00056247	0000011543	MAINTEX		01.0	00000.0	00000	82000	4370	0000000	16-17	131.59	
23538423	Paid	2/7/17		00056247	0000011543	MAINTEX		01.0	00000.0	00000	82000	4370	0000000	16-17	66.01	
23538424	Paid	2/7/17		00056255	0000011528	MOORE MEDICAL LLC	432.76	01.0	01000.0	11100	31400	4310	0200000	16-17	13.90	
23538424	Paid	2/7/17		00056255	0000011528	MOORE MEDICAL LLC		01.0	01000.0	11100	31400	4310	0200000	16-17	14.37	

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

Report Id: LAAP128C

MONTHLY COMMERCIAL WARRANTS

Page No: 6

District: 64345

For the Month of February 2017

Run Date: 03/01/2017

Run Time: 04:10:08AM

Warrant #	Payment Date		Voucher Id	PO ID	Vendor Name	Warrant Total	Res		Goal	Function	Obj	Sch/Loc	Budget Period	Line Amount	Use Tax Accrual
	Status	Payment					Cancelled	Fund							
23538424	Paid	2/7/17		00056255	0000011528 MOORE MEDICAL LLC		01.0	01000.0	11100	31400	4310	0200000	16-17	37.19	
23538424	Paid	2/7/17		00056255	0000011528 MOORE MEDICAL LLC		01.0	01000.0	11100	31400	4310	0200000	16-17	19.61	
23538424	Paid	2/7/17		00056255	0000011528 MOORE MEDICAL LLC		01.0	01000.0	11100	31400	4310	0200000	16-17	9.78	
23538424	Paid	2/7/17		00056255	0000011528 MOORE MEDICAL LLC		01.0	01000.0	11100	31400	4310	0200000	16-17	300.37	
23538424	Paid	2/7/17		00056255	0000011528 MOORE MEDICAL LLC		01.0	01000.0	11100	31400	4310	0200000	16-17	4.89	
23538424	Paid	2/7/17		00056255	0000011528 MOORE MEDICAL LLC		01.0	01000.0	11100	31400	4310	0200000	16-17	9.14	
23538424	Paid	2/7/17		00056255	0000011528 MOORE MEDICAL LLC		01.0	01000.0	11100	31400	4310	0200000	16-17	14.70	
23538424	Paid	2/7/17		00056255	0000011528 MOORE MEDICAL LLC		01.0	01000.0	11100	31400	4310	0200000	16-17	8.81	
23538425	Paid	2/7/17		00056260	0000011458 NATALIE ELIZABETH ST. AMAND	660.00	01.0	01000.0	11100	10000	5890	0100000	16-17	660.00	
23538426	Paid	2/7/17		00056258	0000011229 NATALIE MENDOZA	1,841.40	01.0	01000.0	11100	10000	5890	0300000	16-17	1,841.40	
23538427	Paid	2/7/17		00056252	0000011221 SANTA CLARITA ELEVATORS	2,544.00	01.0	81500.0	00000	81100	5630	0000000	16-17	804.00	
23538427	Paid	2/7/17		00056252	0000011221 SANTA CLARITA ELEVATORS		01.0	81500.0	00000	81100	5630	0000000	16-17	468.00	
23538427	Paid	2/7/17		00056251	0000011221 SANTA CLARITA ELEVATORS		01.0	81500.0	00000	81100	5630	0000000	16-17	804.00	
23538427	Paid	2/7/17		00056251	0000011221 SANTA CLARITA ELEVATORS		01.0	81500.0	00000	81100	5630	0000000	16-17	468.00	
23538428	Paid	2/7/17		00056246	0000011529 SCHOOL TECH SUPPLY	9,138.92	01.0	01000.0	11100	10000	4430	0200000	16-17	5,813.54	
23538428	Paid	2/7/17		00056245	0000011471 SCHOOL TECH SUPPLY		01.0	01000.0	11100	10000	4430	0100000	16-17	2,894.90	

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	Status	Payment					Cancelled	Fund							
23538428	Paid	2/7/17	00056245	0000011471	SCHOOL TECH SUPPLY		01.0	01000.0	11100	10000	4430	0100000	16-17	301.33	
23538428	Paid	2/7/17	00056245	0000011471	SCHOOL TECH SUPPLY		01.0	01000.0	11100	10000	4430	0100000	16-17	0.00	
23538428	Paid	2/7/17	00056245	0000011471	SCHOOL TECH SUPPLY		01.0	01000.0	11100	10000	4430	0100000	16-17	32.29	
23538428	Paid	2/7/17	00056245	0000011471	SCHOOL TECH SUPPLY		01.0	01000.0	11100	10000	4430	0100000	16-17	96.86	
23538429	Paid	2/7/17	00056271		SCHWARTZ OIL COMPANY INC.	460.15	01.0	07240.0	57500	36000	4360	0000000	16-17	66.04	
23538429	Paid	2/7/17	00056270		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	61.84	
23538429	Paid	2/7/17	00056270		SCHWARTZ OIL COMPANY INC.		01.0	07230.0	11100	36000	4360	0000000	16-17	136.70	
23538429	Paid	2/7/17	00056269		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	77.25	
23538429	Paid	2/7/17	00056269		SCHWARTZ OIL COMPANY INC.		01.0	07230.0	11100	36000	4360	0000000	16-17	72.49	
23538429	Paid	2/7/17	00056268		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	45.83	
23538430	Paid	2/7/17	00056250	0000011569	STAY GREEN INC.	970.00	01.0	81500.0	00000	81100	5630	0000000	16-17	970.00	
23538431	Paid	2/7/17	00056272		STEPHANIE BEACH	60.00	01.0	90120.0	11100	10000	4430	0100000	16-17	60.00	
23538432	Paid	2/7/17	00056274		TERRY SCHMIDT	14.24	01.0	01000.0	11100	10000	4310	0200000	16-17	14.24	
23538433	Paid	2/7/17	00056267		WASTE MANAGEMENT	1,191.31	01.0	00000.0	00000	82000	5560	0000000	16-17	29.41	
23538433	Paid	2/7/17	00056266		WASTE MANAGEMENT		01.0	00000.0	00000	82000	5560	0400000	16-17	180.01	
23538433	Paid	2/7/17	00056265		WASTE MANAGEMENT		12.0	61050.0	00000	82000	5560	0950000	16-17	58.85	

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								Fund	PrjY	Goal						
23538433	Paid	2/7/17		00056264		WASTE MANAGEMENT		01.0	00000.0	00000	82000	5560	0100000	16-17	199.77	
23538433	Paid	2/7/17		00056263		WASTE MANAGEMENT		01.0	00000.0	00000	82000	5560	0200000	16-17	449.97	
23538433	Paid	2/7/17		00056262		WASTE MANAGEMENT		01.0	00000.0	00000	82000	5560	0300000	16-17	210.59	
23538433	Paid	2/7/17		00056261		WASTE MANAGEMENT		01.0	00000.0	00000	82000	5560	0000000	16-17	62.71	
23538434	Paid	2/7/17		00056244	0000011544	WAXIE'S ENTERPRISES, INC	839.60	01.0	00000.0	00000	82000	4370	0000000	16-17	91.19	
23538434	Paid	2/7/17		00056244	0000011544	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	76.69	
23538434	Paid	2/7/17		00056244	0000011544	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	209.86	
23538434	Paid	2/7/17		00056243	0000011546	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	90.48	
23538434	Paid	2/7/17		00056243	0000011546	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	371.38	
23540812	Paid	2/8/17		00056193		AT & T	17.67	01.0	00000.0	00000	82000	5910	0000000	16-17	17.67	
23540813	Paid	2/8/17		00056283		BRADLEY S RENISON	810.00	01.0	07230.0	11100	36000	5630	0000000	16-17	165.00	
23540813	Paid	2/8/17		00056283		BRADLEY S RENISON		01.0	07240.0	57500	36000	5630	0000000	16-17	645.00	
23540814	Paid	2/8/17		00056280	0000010958	HIRSCH PIPE & SUPPLY	117.49	01.0	00000.0	00000	82000	5630	0000000	16-17	117.49	
23540815	Paid	2/8/17		00056278	0000011089	JOHNSTONE SUPPLY	17.16	01.0	00000.0	00000	82000	5630	0000000	16-17	17.16	
23540816	Paid	2/8/17		00056279	0000011042	NAPA AUTO & TRUCK PARTS	57.03	01.0	07240.0	57500	36000	5630	0000000	16-17	57.03	
23540817	Paid	2/8/17		00056259	0000011039	PRACTI-CAL, INC	133.74	01.0	56400.0	00000	31400	5810	0000000	16-17	133.74	

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				Id	PO ID				PriY	Goal						
23540818	Paid	2/8/17		00056277	0000011347	STAY GREEN INC.	6,300.00	01.0	00000.0	00000	82000	5890	0000000	16-17	6,300.00	
23540819	Paid	2/8/17		00056282	0000011550	WAXIE'S ENTERPRISES, INC	2,145.67	01.0	00000.0	00000	82000	4370	0000000	16-17	408.03	
23540819	Paid	2/8/17		00056282	0000011550	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	3.89	
23540819	Paid	2/8/17		00056282	0000011550	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	742.76	
23540819	Paid	2/8/17		00056282	0000011550	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	5.66	
23540819	Paid	2/8/17		00056282	0000011550	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	17.25	
23540819	Paid	2/8/17		00056281	0000011548	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	62.11	
23540819	Paid	2/8/17		00056281	0000011548	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	163.21	
23540819	Paid	2/8/17		00056281	0000011548	WAXIE'S ENTERPRISES, INC		01.0	00000.0	00000	82000	4370	0000000	16-17	742.76	
23540820	Paid	2/8/17		00056285		WM S HART UNION HIGH SCHOOL DISTRICT	3,490.00	01.0	00000.0	00000	72000	5890	0000000	16-17	3,490.00	
23543284	Paid	2/9/17		00056299	0000011357	AMERICAN PRINTING HOUSE FOR THE BLIND	206.00	01.0	65000.0	57500	11909	4310	0000835	16-17	206.00	
23543285	Paid	2/9/17		00056253	0000011359	CALIFORNIA PSYCHCARE, INC.	6,002.25	01.0	33100.0	57500	11800	5100	0000000	16-17	6,002.25	
23543286	Paid	2/9/17		00056286		DIANA ALEMAN	16.35	01.0	07230.0	11100	36000	4350	0000000	16-17	16.35	
23543287	Paid	2/9/17		00056293		HERBERT BAUTISTA	108.32	01.0	00000.0	00000	72000	5210	0000000	16-17	40.50	
23543287	Paid	2/9/17		00056289		HERBERT BAUTISTA		01.0	00000.0	00000	72000	5210	0000000	16-17	67.82	
23543288	Paid	2/9/17		00056287		JANENE MAXON	60.29	01.0	00000.0	00000	72000	5220	0000000	16-17	60.29	

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	Status	Payment		Id	PO ID				PrjY	Goal	Function				
23543289	Paid	2/9/17		00056298		JUAN RAMIREZ	5.93	01.0	00000.0	00000	82000	5210	0000000	16-17	5.93
23543290	Paid	2/9/17		00056288		KAREN PREYER	306.83	01.0	65000.0	57500	11909	5210	0000835	16-17	306.83
23543291	Paid	2/9/17		00056296		LAURIE FARMER	25.70	01.0	00000.0	00000	72000	5210	0000000	16-17	25.70
23543292	Paid	2/9/17		00056295		LISA VOGUE MORGENSTERN	32.50	01.0	65000.0	50010	21000	5210	0000000	16-17	32.50
23543293	Paid	2/9/17		00056290		LORETTA ANTHONY	87.76	01.0	00000.0	00000	72000	5210	0000000	16-17	87.76
23543294	Paid	2/9/17		00056254	0000011361	PEDIATRIC THERAPY OF SANTA CLARITA	265.00	01.0	65000.0	57700	39000	5850	0000000	16-17	265.00
23543295	Paid	2/9/17		00056294		RAQUEL ULLOA	79.18	01.0	65000.0	57500	11909	5210	0000835	16-17	79.18
23543296	Paid	2/9/17		00056292		RODRIGO RINCON	63.72	01.0	00000.0	00000	82000	5210	0000000	16-17	37.48
23543296	Paid	2/9/17		00056291		RODRIGO RINCON		01.0	00000.0	00000	82000	5210	0000000	16-17	26.24
23543297	Paid	2/9/17		00056297		SANTA CLARITA VALLEY SCHOOL FOOD SERV	1,417.90	63.0	00000.0	00000	60000	5890	0410000	16-17	182.16
23543297	Paid	2/9/17		00056297		SANTA CLARITA VALLEY SCHOOL FOOD SERV		12.0	61050.0	00010	10000	5890	0980000	16-17	262.50
23543297	Paid	2/9/17		00056297		SANTA CLARITA VALLEY SCHOOL FOOD SERV		12.0	61050.0	00010	10000	5890	0950000	16-17	697.24
23543297	Paid	2/9/17		00056297		SANTA CLARITA VALLEY SCHOOL FOOD SERV		63.0	00000.0	00000	60000	5890	0000000	16-17	276.00
23543298	Paid	2/9/17		00056196	0000011561	VAVRINEK, TRINE, DAY & CO., LLP	1,881.00	01.0	00000.0	00000	72000	5820	0000000	16-17	1,881.00
23556781	Paid	2/10/17		00056306		AMERICAN FIDELITY ASSURANCE	7,833.27	76.0	00000.0	00000	00000	9563	0000000	16-17	2,721.82
23556781	Paid	2/10/17		00056303		AMERICAN FIDELITY ASSURANCE		76.0	00000.0	00000	00000	9563	0000000	16-17	5,111.45

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				Id	PO ID				PriY					Period	Amount	Accrual
23556782	Paid	2/10/17		00056304		CSEA	2,904.54	76.0	00000.0	00000	00000	9565	0000000	16-17	2,904.54	
23556783	Paid	2/10/17		00056305		CSEA CASTAIC CHAPTER	249.00	76.0	00000.0	00000	00000	9565	0000000	16-17	249.00	
23556784	Paid	2/10/17		00056307		SCHOOLS FIRST FEDERAL CREDIT UNION	8,915.94	76.0	00000.0	00000	00000	9564	0000000	16-17	8,915.94	
23556785	Paid	2/10/17		00056302	0000011296	STORER TRANSPORATION SCHOOL SERVICE	836.76	01.0	07240.0	57500	36000	5814	0000000	16-17	248.85	
23556785	Paid	2/10/17		00056301	0000011296	STORER TRANSPORATION SCHOOL SERVICE		01.0	07240.0	57500	36000	5814	0000000	16-17	161.75	
23556785	Paid	2/10/17		00056300	0000011296	STORER TRANSPORATION SCHOOL SERVICE		01.0	07240.0	57500	36000	5814	0000000	16-17	426.16	
23559781	Paid	2/14/17		00056315	0000011032	ASAP PEST CONTROL SERVICE	785.00	01.0	00000.0	00000	82000	5570	0000000	16-17	295.00	
23559781	Paid	2/14/17		00056314	0000011032	ASAP PEST CONTROL SERVICE		01.0	00000.0	00000	82000	5570	0000000	16-17	295.00	
23559781	Paid	2/14/17		00056313	0000011156	ASAP PEST CONTROL SERVICE		01.0	00000.0	00000	82000	5570	0000000	16-17	195.00	
23559782	Paid	2/14/17		00056317	0000011305	CALIFORNIA FINANCIAL SERVICES	3,118.94	21.1	00000.0	99000	85000	4340	0000000	16-17	3,118.94	
23559783	Paid	2/14/17		00056309	0000011014	GPS CARPET	52,994.00	21.1	00000.0	92000	85000	5630	0300000	16-17	8,288.00	
23559783	Paid	2/14/17		00056309	0000011014	GPS CARPET		21.1	00000.0	92000	85000	5630	0300000	16-17	13,295.00	
23559783	Paid	2/14/17		00056308	0000011484	GPS CARPET		21.1	00000.0	92000	85000	5630	0300000	16-17	28,875.00	
23559783	Paid	2/14/17		00056308	0000011484	GPS CARPET		21.1	00000.0	92000	85000	5630	0300000	16-17	2,536.00	
23559784	Paid	2/14/17		00056312	0000011584	H&S ELECTRIC, INC.	274.35	01.0	81500.0	00000	81100	5630	0000000	16-17	274.35	
23559785	Paid	2/14/17		00056310	0000010958	HIRSCH PIPE & SUPPLY	15.85	01.0	00000.0	00000	82000	5630	0000000	16-17	15.85	

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									PriY					Period	Amount	Accrual
23559786	Paid	2/14/17		00056284	0000011593	MARGARET CHIDESTER & ASSOC.	6,302.00	01.0	00000.0	00000	72000	5820	0000000	16-17	6,302.00	
23559787	Paid	2/14/17		00056311	0000011585	PACIFIC MECHANICAL SERVICE INC.	81.84	01.0	81500.0	00000	81100	5630	0000000	16-17	80.15	
23559787	Paid	2/14/17		00056311	0000011585	PACIFIC MECHANICAL SERVICE INC.		01.0	81500.0	00000	81100	5630	0000000	16-17	1.69	
23559788	Paid	2/14/17		00056316	0000011136	PITNEY BOWES	910.69	01.0	00000.0	00000	72000	4350	0000000	16-17	910.69	
23559789	Paid	2/14/17		00056319		SCHWARTZ OIL COMPANY INC.	158.11	01.0	00000.0	00000	82000	4360	0000000	16-17	72.03	
23559789	Paid	2/14/17		00056318		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	86.08	
23562361	Paid	2/15/17		00056344		AT & T	436.76	01.0	00000.0	00000	82000	5910	0000000	16-17	18.46	
23562361	Paid	2/15/17		00056343		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	15.66	
23562361	Paid	2/15/17		00056342		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	18.02	
23562361	Paid	2/15/17		00056341		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	95.53	
23562361	Paid	2/15/17		00056340		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	49.22	
23562361	Paid	2/15/17		00056339		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	35.65	
23562361	Paid	2/15/17		00056338		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	80.88	
23562361	Paid	2/15/17		00056337		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	17.70	
23562361	Paid	2/15/17		00056336		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	35.92	
23562361	Paid	2/15/17		00056335		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	32.66	

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									PriY					Period	Amount	Accrual
23562361	Paid	2/15/17		00056334		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	37.06	
23562362	Paid	2/15/17		00056324		KAREN PREYER	370.95	01.0	65000.0	57500	11909	5210	0000835	16-17	370.95	
23562363	Paid	2/15/17		00056323		KIM POTTER	370.10	01.0	90120.0	11100	10000	4310	0100000	16-17	370.10	
23562364	Paid	2/15/17		00056325	0000011040	SPARKLETTS	178.52	01.0	00000.0	00000	82000	5890	0000000	16-17	178.52	
23562365	Paid	2/15/17		00056322	0000011601	US BANK - CORPORATE TRUST	86,099.78	52.3	00000.0	00000	91000	7438	0000000	16-17	85,821.89	
23562365	Paid	2/15/17		00056322	0000011601	US BANK - CORPORATE TRUST		52.3	00000.0	00000	91000	7438	0000000	16-17	-216.86	
23562365	Paid	2/15/17		00056322	0000011601	US BANK - CORPORATE TRUST		52.3	00000.0	00000	91000	7438	0000000	16-17	-5.25	
23562365	Paid	2/15/17		00056321	0000011597	US BANK - CORPORATE TRUST		52.1	00000.0	00000	91000	7434	0000000	16-17	250.00	
23562365	Paid	2/15/17		00056320	0000011596	US BANK - CORPORATE TRUST		52.1	00000.0	00000	91000	7434	0000000	16-17	250.00	
23562366	Paid	2/15/17		00056333		VALENCIA WATER CO.	2,636.08	01.0	00000.0	00000	82000	5530	0300000	16-17	443.06	
23562366	Paid	2/15/17		00056332		VALENCIA WATER CO.		01.0	00000.0	00000	82000	5530	0200000	16-17	814.90	
23562366	Paid	2/15/17		00056331		VALENCIA WATER CO.		01.0	00000.0	00000	82000	5530	0200000	16-17	183.80	
23562366	Paid	2/15/17		00056330		VALENCIA WATER CO.		01.0	00000.0	00000	82000	5530	0200000	16-17	264.22	
23562366	Paid	2/15/17		00056329		VALENCIA WATER CO.		01.0	00000.0	00000	82000	5530	0200000	16-17	84.56	
23562366	Paid	2/15/17		00056328		VALENCIA WATER CO.		01.0	00000.0	00000	82000	5530	0000000	16-17	84.56	
23562366	Paid	2/15/17		00056327		VALENCIA WATER CO.		01.0	00000.0	00000	82000	5530	0100000	16-17	577.18	

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23562366	Paid	2/15/17		00056326		VALENCIA WATER CO.		01.0	00000.0	00000	82000	5530	0100000	16-17	183.80	
23566178	Paid	2/16/17		00056346		DEPT OF GENERAL SERVICES	229.00	01.0	00000.0	00000	72000	5890	0000000	16-17	229.00	
23566179	Paid	2/16/17		00056345		MONICA VILLAFANA	195.66	01.0	00000.0	00000	72000	5890	0000000	16-17	195.66	
23573212	Paid	2/17/17		00056350	0000011364	BREANNE ACOSTA	90.00	01.0	65000.0	50010	21000	5890	0000000	16-17	90.00	
23573213	Paid	2/17/17		00056353	0000011605	DAVID GRANT, INC	4,270.27	01.0	00000.0	00000	72000	5890	0000000	16-17	2,209.57	
23573213	Paid	2/17/17		00056352	0000011604	DAVID GRANT, INC		12.0	61050.0	00010	10000	5890	0950000	16-17	515.16	
23573213	Paid	2/17/17		00056352	0000011604	DAVID GRANT, INC		12.0	61050.0	00010	10000	5890	0980000	16-17	515.18	
23573213	Paid	2/17/17		00056352	0000011604	DAVID GRANT, INC		63.0	00000.0	00000	60000	5890	0000000	16-17	515.18	
23573213	Paid	2/17/17		00056352	0000011604	DAVID GRANT, INC		63.0	00000.0	00000	60000	5890	0410000	16-17	515.18	
23573214	Paid	2/17/17		00056349	0000011512	DEPT OF JUSTICE	160.00	01.0	00000.0	00000	72000	5860	0000000	16-17	160.00	
23573215	Paid	2/17/17		00056355		MONICA VILLAFANA	14.99	12.0	61050.0	00010	10000	4310	0980000	16-17	14.99	
23573216	Paid	2/17/17		00056351	0000011039	PRACTI-CAL, INC	92.45	01.0	56400.0	00000	31400	5810	0000000	16-17	92.45	
23573217	Paid	2/17/17		00056356		SANDRA MANION	59.17	01.0	00000.0	00000	72000	5890	0000000	16-17	59.17	
23573218	Paid	2/17/17		00056348	0000011513	US HEALTHWORKS MEDICAL GROUP	145.00	01.0	00000.0	00000	72000	5860	0000000	16-17	145.00	
23576470	Paid	2/21/17		00056399	0000011635	AMERICAN FIDELITY ADMINISTRATIVE	4,008.80	01.0	00000.0	00000	72000	5890	0000000	16-17	229.60	
23576470	Paid	2/21/17		00056398	0000011635	AMERICAN FIDELITY ADMINISTRATIVE		01.0	00000.0	00000	72000	5890	0000000	16-17	542.40	

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	Status	Payment					Cancelled	Period					Amount	Accrual	
23576470	Paid	2/21/17	00056397	0000011635	AMERICAN FIDELITY ADMINISTRATIVE		01.0	00000.0	00000	72000	5890	0000000	16-17	3,236.80	
23576471	Paid	2/21/17	00056385		BRADLEY S RENISON	1,065.00	01.0	07240.0	57500	36000	5630	0000000	16-17	575.00	
23576471	Paid	2/21/17	00056384		BRADLEY S RENISON		01.0	07230.0	11100	36000	5630	0000000	16-17	190.00	
23576471	Paid	2/21/17	00056384		BRADLEY S RENISON		01.0	07240.0	57500	36000	5630	0000000	16-17	300.00	
23576472	Paid	2/21/17	00056362	0000011621	CSBA	633.74	01.0	00000.0	00000	71000	5220	0000000	16-17	633.74	
23576473	Paid	2/21/17	00056396	0000011615	ERIC HALL & ASSOCIATES, LLC	2,927.71	25.0	00000.0	00000	85000	5890	0000000	16-17	2,927.71	
23576474	Paid	2/21/17	00056394		EXELON GENERATION	12,244.97	01.0	00000.0	00000	82000	5520	0100000	16-17	2,571.48	
23576474	Paid	2/21/17	00056394		EXELON GENERATION		01.0	00000.0	00000	82000	5520	0200000	16-17	4,984.74	
23576474	Paid	2/21/17	00056394		EXELON GENERATION		01.0	00000.0	00000	82000	5520	0300000	16-17	1,912.74	
23576474	Paid	2/21/17	00056394		EXELON GENERATION		01.0	00000.0	00000	82000	5520	0400000	16-17	2,776.01	
23576475	Paid	2/21/17	00056374	0000011037	FEDEX	37.82	01.0	00000.0	00000	82000	5912	0000000	16-17	37.82	
23576476	Paid	2/21/17	00056382	0000010957	HOME DEPOT CREDIT SERVICES	1,529.08	01.0	00000.0	00000	82000	5630	0000000	16-17	268.53	
23576476	Paid	2/21/17	00056381	0000011609	HOME DEPOT CREDIT SERVICES		01.0	00000.0	00000	82000	5630	0000000	16-17	1,260.55	
23576477	Paid	2/21/17	00056380	0000011089	JOHNSTONE SUPPLY	17.97	01.0	00000.0	00000	82000	5630	0000000	16-17	17.97	
23576478	Paid	2/21/17	00056369	0000011624	KURT BOHMER PLUMBING, INC.	390.00	01.0	81500.0	00000	81100	5630	0000000	16-17	390.00	
23576479	Paid	2/21/17	00056395		LA COUNTY WATERWORKS	197.03	12.0	61050.0	00000	82000	5530	0950000	16-17	197.03	

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23576480	Paid	2/21/17		00056373	0000011545	MAINTEX	601.95	01.0	00000.0	00000	82000	4370	0000000	16-17	315.55	
23576480	Paid	2/21/17		00056373	0000011545	MAINTEX		01.0	00000.0	00000	82000	4370	0000000	16-17	210.54	
23576480	Paid	2/21/17		00056372	0000011545	MAINTEX		01.0	00000.0	00000	82000	4370	0000000	16-17	75.86	
23576481	Paid	2/21/17		00056370	0000011586	MEDALLION CONTRACTING, INC.	1,885.00	01.0	81500.0	00000	81100	5630	0000000	16-17	1,885.00	
23576482	Paid	2/21/17		00056377	0000011042	NAPA AUTO & TRUCK PARTS	586.51	01.0	07240.0	57500	36000	5630	0000000	16-17	173.02	
23576482	Paid	2/21/17		00056376	0000011041	NAPA AUTO & TRUCK PARTS		01.0	07230.0	11100	36000	5630	0000000	16-17	173.02	
23576482	Paid	2/21/17		00056375	0000011042	NAPA AUTO & TRUCK PARTS		01.0	07240.0	57500	36000	5630	0000000	16-17	240.47	
23576483	Paid	2/21/17		00056393		SCHWARTZ OIL COMPANY INC.	1,018.83	01.0	07240.0	57500	36000	4360	0000000	16-17	55.02	
23576483	Paid	2/21/17		00056393		SCHWARTZ OIL COMPANY INC.		01.0	07230.0	11100	36000	4360	0000000	16-17	135.74	
23576483	Paid	2/21/17		00056392		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	57.75	
23576483	Paid	2/21/17		00056392		SCHWARTZ OIL COMPANY INC.		01.0	07230.0	11100	36000	4360	0000000	16-17	155.39	
23576483	Paid	2/21/17		00056391		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	68.89	
23576483	Paid	2/21/17		00056390		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	96.03	
23576483	Paid	2/21/17		00056389		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	98.23	
23576483	Paid	2/21/17		00056388		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	36.28	
23576483	Paid	2/21/17		00056388		SCHWARTZ OIL COMPANY INC.		01.0	07230.0	11100	36000	4360	0000000	16-17	152.85	

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	Status	Payment					Cancelled	Fund							
23576483	Paid	2/21/17	00056387		SCHWARTZ OIL COMPANY INC.		01.0	00000.0	00000	82000	4360	0000000	16-17	75.00	
23576483	Paid	2/21/17	00056386		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	87.65	
23576484	Paid	2/21/17	00056383		SPECTRUM BUSINESS	4,741.10	01.0	00000.0	00000	82000	5910	0000000	16-17	4,741.10	
23576485	Paid	2/21/17	00056368	0000011296	STORER TRANSPORATION SCHOOL SERVICE	2,358.63	01.0	07240.0	57500	36000	5814	0000000	16-17	416.04	
23576485	Paid	2/21/17	00056367	0000011296	STORER TRANSPORATION SCHOOL SERVICE		01.0	07240.0	57500	36000	5814	0000000	16-17	530.76	
23576485	Paid	2/21/17	00056366	0000011296	STORER TRANSPORATION SCHOOL SERVICE		01.0	07240.0	57500	36000	5814	0000000	16-17	410.21	
23576485	Paid	2/21/17	00056365	0000011296	STORER TRANSPORATION SCHOOL SERVICE		01.0	07240.0	57500	36000	5814	0000000	16-17	424.61	
23576485	Paid	2/21/17	00056364	0000011296	STORER TRANSPORATION SCHOOL SERVICE		01.0	07240.0	57500	36000	5814	0000000	16-17	412.15	
23576485	Paid	2/21/17	00056363	0000011296	STORER TRANSPORATION SCHOOL SERVICE		01.0	07240.0	57500	36000	5814	0000000	16-17	164.86	
23576486	Paid	2/21/17	00056400	0000011636	VAVRINEK, TRINE, DAY & CO., LLP	9,691.20	01.0	00000.0	00000	72000	5810	0000000	16-17	6,341.20	
23576486	Paid	2/21/17	00056361	0000011620	VAVRINEK, TRINE, DAY & CO., LLP		01.0	00000.0	00000	72000	5810	0000000	16-17	200.00	
23576486	Paid	2/21/17	00056360	0000011620	VAVRINEK, TRINE, DAY & CO., LLP		01.0	00000.0	00000	72000	5810	0000000	16-17	900.00	
23576486	Paid	2/21/17	00056359	0000011620	VAVRINEK, TRINE, DAY & CO., LLP		01.0	00000.0	00000	72000	5810	0000000	16-17	1,350.00	
23576486	Paid	2/21/17	00056358	0000011620	VAVRINEK, TRINE, DAY & CO., LLP		01.0	00000.0	00000	72000	5810	0000000	16-17	700.00	
23576486	Paid	2/21/17	00056357	0000011620	VAVRINEK, TRINE, DAY & CO., LLP		01.0	00000.0	00000	72000	5810	0000000	16-17	200.00	
23576487	Paid	2/21/17	00056379	0000010943	VINSA INSURANCE ASSOCIATES	35,479.60	01.0	00000.0	00000	00000	9532	0000000	16-17	35,479.60	

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				Id	PO_ID				PriY					Period	Amount	Accrual
23576488	Paid	2/21/17		00056371	0000011608	VORTEX INDUSTRIES INC.	1,593.00	01.0	81500.0	00000	81100	5630	0000000	16-17	767.98	
23576488	Paid	2/21/17		00056371	0000011608	VORTEX INDUSTRIES INC.		01.0	81500.0	00000	81100	5630	0000000	16-17	825.02	
23578764	Paid	2/22/17		00056354	0000011359	CALIFORNIA PSYCHCARE, INC.	3,727.50	01.0	33100.0	57500	11800	5100	0000000	16-17	3,727.50	
23578765	Paid	2/22/17		00056468	0000011533	OFFICE DEPOT	5,258.13	01.0	00000.0	00000	72000	4350	0000000	16-17	30.44	
23578765	Paid	2/22/17		00056468	0000011533	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	41.30	
23578765	Paid	2/22/17		00056468	0000011533	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	18.56	
23578765	Paid	2/22/17		00056467	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	-35.88	
23578765	Paid	2/22/17		00056466	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	7.17	
23578765	Paid	2/22/17		00056466	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	2.38	
23578765	Paid	2/22/17		00056466	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	8.31	
23578765	Paid	2/22/17		00056465	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	6.60	
23578765	Paid	2/22/17		00056464	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	14.43	
23578765	Paid	2/22/17		00056464	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	13.04	
23578765	Paid	2/22/17		00056464	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	4.53	
23578765	Paid	2/22/17		00056464	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	7.82	
23578765	Paid	2/22/17		00056464	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	2.63	

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								Fund	PriY							Goal
23578765	Paid	2/22/17		00056464	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	2.93	
23578765	Paid	2/22/17		00056464	0000011495	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	35.88	
23578765	Paid	2/22/17		00056463	0000011492	OFFICE DEPOT		01.0	00000.0	00000	72000	4310	0000000	16-17	-54.35	
23578765	Paid	2/22/17		00056462	0000011492	OFFICE DEPOT		01.0	00000.0	00000	72000	4310	0000000	16-17	6.60	
23578765	Paid	2/22/17		00056461	0000011492	OFFICE DEPOT		01.0	00000.0	00000	72000	4310	0000000	16-17	54.35	
23578765	Paid	2/22/17		00056460	0000011123	OFFICE DEPOT		01.0	11000.0	11100	27000	4350	0200000	16-17	43.26	
23578765	Paid	2/22/17		00056459	0000011123	OFFICE DEPOT		01.0	11000.0	11100	27000	4350	0200000	16-17	50.71	
23578765	Paid	2/22/17		00056458	0000011123	OFFICE DEPOT		01.0	11000.0	11100	27000	4350	0200000	16-17	103.36	
23578765	Paid	2/22/17		00056457	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	14.65	
23578765	Paid	2/22/17		00056456	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	123.71	
23578765	Paid	2/22/17		00056455	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	41.35	
23578765	Paid	2/22/17		00056454	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	13.17	
23578765	Paid	2/22/17		00056453	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	86.08	
23578765	Paid	2/22/17		00056452	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	34.13	
23578765	Paid	2/22/17		00056451	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	63.39	
23578765	Paid	2/22/17		00056450	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	122.32	

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23578765	Paid	2/22/17		00056449	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	49.46	
23578765	Paid	2/22/17		00056448	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	8.80	
23578765	Paid	2/22/17		00056446	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	63.31	
23578765	Paid	2/22/17		00056445	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	172.22	
23578765	Paid	2/22/17		00056444	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	74.35	
23578765	Paid	2/22/17		00056443	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	44.91	
23578765	Paid	2/22/17		00056442	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	5.97	
23578765	Paid	2/22/17		00056441	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	51.25	
23578765	Paid	2/22/17		00056440	0000011100	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0200000	16-17	76.47	
23578765	Paid	2/22/17		00056439	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	36.37	
23578765	Paid	2/22/17		00056438	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	4.56	
23578765	Paid	2/22/17		00056437	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	18.74	
23578765	Paid	2/22/17		00056436	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	62.89	
23578765	Paid	2/22/17		00056435	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	73.95	
23578765	Paid	2/22/17		00056434	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	49.42	
23578765	Paid	2/22/17		00056433	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	187.72	

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				Id	PO_ID			Fund	PrjY							
23578765	Paid	2/22/17		00056432	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	11.20	
23578765	Paid	2/22/17		00056431	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	16.55	
23578765	Paid	2/22/17		00056430	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	16.55	
23578765	Paid	2/22/17		00056429	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	84.77	
23578765	Paid	2/22/17		00056428	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	11.95	
23578765	Paid	2/22/17		00056427	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	76.53	
23578765	Paid	2/22/17		00056426	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	11.63	
23578765	Paid	2/22/17		00056425	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	66.44	
23578765	Paid	2/22/17		00056424	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	2.59	
23578765	Paid	2/22/17		00056423	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	55.42	
23578765	Paid	2/22/17		00056422	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	60.80	
23578765	Paid	2/22/17		00056421	0000011069	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0400000	16-17	135.47	
23578765	Paid	2/22/17		00056420	0000011068	OFFICE DEPOT		01.0	01000.0	11100	27000	4350	0400000	16-17	194.09	
23578765	Paid	2/22/17		00056419	0000011068	OFFICE DEPOT		01.0	01000.0	11100	27000	4350	0400000	16-17	52.17	
23578765	Paid	2/22/17		00056418	0000011068	OFFICE DEPOT		01.0	01000.0	11100	27000	4350	0400000	16-17	424.61	
23578765	Paid	2/22/17		00056417	0000011068	OFFICE DEPOT		01.0	01000.0	11100	27000	4350	0400000	16-17	250.06	

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	Status	Payment		Id	PO ID			Fund	PriY	Goal					Function	Obj
23578765	Paid	2/22/17		00056416	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	22.72	
23578765	Paid	2/22/17		00056415	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	35.85	
23578765	Paid	2/22/17		00056414	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	112.69	
23578765	Paid	2/22/17		00056413	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	60.65	
23578765	Paid	2/22/17		00056412	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	52.52	
23578765	Paid	2/22/17		00056409	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	57.53	
23578765	Paid	2/22/17		00056408	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	2.25	
23578765	Paid	2/22/17		00056407	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	117.93	
23578765	Paid	2/22/17		00056406	0000011066	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0100000	16-17	34.78	
23578765	Paid	2/22/17		00056405	0000011066	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0100000	16-17	83.94	
23578765	Paid	2/22/17		00056404	0000011012	OFFICE DEPOT		01.0	11000.0	11100	27000	4350	0300000	16-17	105.82	
23578765	Paid	2/22/17		00056403	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	39.22	
23578765	Paid	2/22/17		00056402	0000011012	OFFICE DEPOT		01.0	11000.0	11100	27000	4350	0300000	16-17	72.44	
23578765	Paid	2/22/17		00056480	0000011562	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	48.91	
23578765	Paid	2/22/17		00056480	0000011562	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	13.30	
23578765	Paid	2/22/17		00056479	0000011542	OFFICE DEPOT		12.0	61050.0	00010	10000	4310	0980000	16-17	3.03	

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23578765	Paid	2/22/17		00056479	0000011542	OFFICE DEPOT		12.0	61050.0	00010	10000	4310	0950000	16-17	3.05	
23578765	Paid	2/22/17		00056479	0000011542	OFFICE DEPOT		63.0	00000.0	00000	60000	4310	0000000	16-17	3.05	
23578765	Paid	2/22/17		00056479	0000011542	OFFICE DEPOT		63.0	00000.0	00000	60000	4310	0410000	16-17	3.05	
23578765	Paid	2/22/17		00056478	0000011542	OFFICE DEPOT		12.0	61050.0	00010	10000	4310	0980000	16-17	1.29	
23578765	Paid	2/22/17		00056478	0000011542	OFFICE DEPOT		12.0	61050.0	00010	10000	4310	0950000	16-17	1.31	
23578765	Paid	2/22/17		00056478	0000011542	OFFICE DEPOT		63.0	00000.0	00000	60000	4310	0000000	16-17	1.31	
23578765	Paid	2/22/17		00056478	0000011542	OFFICE DEPOT		63.0	00000.0	00000	60000	4310	0410000	16-17	1.31	
23578765	Paid	2/22/17		00056477	0000011542	OFFICE DEPOT		12.0	61050.0	00010	10000	4310	0980000	16-17	81.34	
23578765	Paid	2/22/17		00056477	0000011542	OFFICE DEPOT		12.0	61050.0	00010	10000	4310	0950000	16-17	81.35	
23578765	Paid	2/22/17		00056477	0000011542	OFFICE DEPOT		63.0	00000.0	00000	60000	4310	0000000	16-17	81.35	
23578765	Paid	2/22/17		00056477	0000011542	OFFICE DEPOT		63.0	00000.0	00000	60000	4310	0410000	16-17	81.35	
23578765	Paid	2/22/17		00056476	0000011542	OFFICE DEPOT		12.0	61050.0	00010	10000	4310	0980000	16-17	9.21	
23578765	Paid	2/22/17		00056476	0000011542	OFFICE DEPOT		12.0	61050.0	00010	10000	4310	0950000	16-17	9.22	
23578765	Paid	2/22/17		00056476	0000011542	OFFICE DEPOT		63.0	00000.0	00000	60000	4310	0000000	16-17	9.22	
23578765	Paid	2/22/17		00056476	0000011542	OFFICE DEPOT		63.0	00000.0	00000	60000	4310	0410000	16-17	9.22	
23578765	Paid	2/22/17		00056475	0000011542	OFFICE DEPOT		12.0	61050.0	00010	10000	4310	0980000	16-17	8.70	

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	Status	Payment		Id	PO_ID			Fund	PrjY	Goal					Function
23578765	Paid	2/22/17		00056475	0000011542	OFFICE DEPOT	12.0	61050.0	00010	10000	4310	0950000	16-17	8.70	
23578765	Paid	2/22/17		00056475	0000011542	OFFICE DEPOT	63.0	00000.0	00000	60000	4310	0000000	16-17	8.70	
23578765	Paid	2/22/17		00056475	0000011542	OFFICE DEPOT	63.0	00000.0	00000	60000	4310	0410000	16-17	8.70	
23578765	Paid	2/22/17		00056474	0000011542	OFFICE DEPOT	12.0	61050.0	00010	10000	4310	0980000	16-17	23.78	
23578765	Paid	2/22/17		00056474	0000011542	OFFICE DEPOT	12.0	61050.0	00010	10000	4310	0950000	16-17	23.79	
23578765	Paid	2/22/17		00056474	0000011542	OFFICE DEPOT	63.0	00000.0	00000	60000	4310	0000000	16-17	23.79	
23578765	Paid	2/22/17		00056474	0000011542	OFFICE DEPOT	63.0	00000.0	00000	60000	4310	0410000	16-17	23.79	
23578765	Paid	2/22/17		00056473	0000011542	OFFICE DEPOT	12.0	61050.0	00010	10000	4310	0980000	16-17	43.63	
23578765	Paid	2/22/17		00056473	0000011542	OFFICE DEPOT	12.0	61050.0	00010	10000	4310	0950000	16-17	43.62	
23578765	Paid	2/22/17		00056473	0000011542	OFFICE DEPOT	63.0	00000.0	00000	60000	4310	0000000	16-17	43.62	
23578765	Paid	2/22/17		00056473	0000011542	OFFICE DEPOT	63.0	00000.0	00000	60000	4310	0410000	16-17	43.62	
23578765	Paid	2/22/17		00056472	0000011542	OFFICE DEPOT	12.0	61050.0	00010	10000	4310	0980000	16-17	17.55	
23578765	Paid	2/22/17		00056472	0000011542	OFFICE DEPOT	12.0	61050.0	00010	10000	4310	0950000	16-17	17.56	
23578765	Paid	2/22/17		00056472	0000011542	OFFICE DEPOT	63.0	00000.0	00000	60000	4310	0000000	16-17	17.56	
23578765	Paid	2/22/17		00056472	0000011542	OFFICE DEPOT	63.0	00000.0	00000	60000	4310	0410000	16-17	17.56	
23578765	Paid	2/22/17		00056471	0000011536	OFFICE DEPOT	01.0	00000.0	00000	72000	4350	0000000	16-17	35.43	

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								Fund	PriY							Goal
23578765	Paid	2/22/17		00056470	0000011536	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	118.94	
23578765	Paid	2/22/17		00056469	0000011534	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	2.62	
23578765	Paid	2/22/17		00056469	0000011534	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	5.23	
23578765	Paid	2/22/17		00056469	0000011534	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	12.68	
23578765	Paid	2/22/17		00056469	0000011534	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	6.51	
23578765	Paid	2/22/17		00056469	0000011534	OFFICE DEPOT		01.0	00000.0	00000	72000	4350	0000000	16-17	8.22	
23578765	Paid	2/22/17		00056411	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	125.08	
23578765	Paid	2/22/17		00056410	0000011067	OFFICE DEPOT		01.0	01000.0	11100	10000	4310	0300000	16-17	14.45	
23578766	Paid	2/22/17		00056347	0000011361	PEDIATRIC THERAPY OF SANTA CLARITA	330.00	01.0	65000.0	57700	39000	5850	0000000	16-17	330.00	
23578767	Paid	2/22/17		00056401	0000011567	UNITED IMAGING	652.28	01.0	00000.0	00000	72000	4350	0000000	16-17	652.28	
23582077	Paid	2/23/17		00056495	0000011357	AMERICAN PRINTING HOUSE FOR THE BLIND	16.00	01.0	65000.0	57500	11909	4310	0000835	16-17	16.00	
23582078	Paid	2/23/17		00056512		BRADLEY S RENISON	1,140.00	01.0	07230.0	11100	36000	5630	0000000	16-17	430.00	
23582078	Paid	2/23/17		00056512		BRADLEY S RENISON		01.0	07240.0	57500	36000	5630	0000000	16-17	110.00	
23582078	Paid	2/23/17		00056511		BRADLEY S RENISON		01.0	07230.0	11100	36000	5630	0000000	16-17	600.00	
23582079	Paid	2/23/17		00056499		CHARMIN ORTEGA	46.55	01.0	00000.0	11100	71000	5220	0000000	16-17	46.55	
23582080	Paid	2/23/17		00056497		CYNTHIA SEAMANDS	41.83	01.0	01000.0	11100	10000	4310	0300000	16-17	41.83	

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	Status	Payment		Id	PO_ID				PrjY	Goal						
23582081	Paid	2/23/17		00056516	0000010939	JAMES GIBSON JR.	675.00	01.0	00000.0	00000	71500	3711	0000000	16-17	675.00	
23582082	Paid	2/23/17		00056498		JOCELYN FRICKE	347.73	01.0	90120.0	11100	10000	5890	0100000	16-17	347.73	
23582083	Paid	2/23/17		00056486	0000011577	JONES SCHOOL SUPPLY CO INC.	95.55	01.0	01000.0	11100	27000	4350	0200000	16-17	95.55	
23582084	Paid	2/23/17		00056517	0000010940	KITTY BELENDEZ	866.48	01.0	00000.0	00000	72000	3712	0000000	16-17	866.48	
23582085	Paid	2/23/17		00056515	0000010938	MAUREEN SIMISON	152.68	01.0	00000.0	11100	27000	3712	0000000	16-17	152.68	
23582086	Paid	2/23/17		00056494	0000011532	MHS MULTI-HEALTH SYSTEMS INC	1,339.80	01.0	65000.0	50010	21000	4310	0000000	16-17	642.93	
23582086	Paid	2/23/17		00056494	0000011532	MHS MULTI-HEALTH SYSTEMS INC		01.0	65000.0	50010	21000	4310	0000000	16-17	274.13	
23582086	Paid	2/23/17		00056494	0000011532	MHS MULTI-HEALTH SYSTEMS INC		01.0	65000.0	50010	21000	4310	0000000	16-17	422.74	
23582087	Paid	2/23/17		00056513	0000011042	NAPA AUTO & TRUCK PARTS	73.35	01.0	07240.0	57500	36000	5630	0000000	16-17	73.35	
23582088	Paid	2/23/17		00056496	0000011229	NATALIE MENDOZA	1,171.80	01.0	01000.0	11100	10000	5890	0300000	16-17	1,171.80	
23582089	Paid	2/23/17		00056505		NEWHALL COUNTY WATER DISTRICT	315.04	01.0	00000.0	00000	82000	5530	0400000	16-17	180.26	
23582089	Paid	2/23/17		00056504		NEWHALL COUNTY WATER DISTRICT		01.0	00000.0	00000	82000	5530	0400000	16-17	134.78	
23582090	Paid	2/23/17		00056484	0000011583	PEARSON EDUCATION	375.23	01.0	65000.0	50010	21000	4310	0000000	16-17	192.78	
23582090	Paid	2/23/17		00056484	0000011583	PEARSON EDUCATION		01.0	65000.0	50010	21000	4310	0000000	16-17	182.45	
23582091	Paid	2/23/17		00056483	0000011039	PRACTI-CAL, INC	259.91	01.0	56400.0	00000	31400	5810	0000000	16-17	259.91	
23582092	Paid	2/23/17		00056485	0000011582	PSYCHOLOGICAL ASSESSMENT RESOURCES INC.	557.28	01.0	65000.0	50010	21000	4310	0000000	16-17	493.56	

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								Fund	PrjY	Goal						
23582092	Paid	2/23/17		00056485	0000011582	PSYCHOLOGICAL ASSESSMENT RESOURCES INC.		01.0	65000.0	50010	21000	4310	0000000	16-17	63.72	
23582093	Paid	2/23/17		00056482	0000011225	SCHOOL SERVICES OF CALIFORNIA	1,025.00	01.0	00000.0	00000	72000	5220	0000000	16-17	1,025.00	
23582094	Paid	2/23/17		00056503		SOUTHERN CALIFORNIA EDISON	5,898.47	01.0	00000.0	00000	82000	5520	0300000	16-17	2,250.04	
23582094	Paid	2/23/17		00056502		SOUTHERN CALIFORNIA EDISON		01.0	00000.0	00000	82000	5520	0100000	16-17	3,052.62	
23582094	Paid	2/23/17		00056501		SOUTHERN CALIFORNIA EDISON		12.0	61050.0	00000	82000	5520	0950000	16-17	390.88	
23582094	Paid	2/23/17		00056500		SOUTHERN CALIFORNIA EDISON		01.0	00000.0	00000	82000	5520	0000000	16-17	204.93	
23582095	Paid	2/23/17		00056509		VANNESSA EHRlich	138.00	01.0	00000.0	00000	72000	5890	0000000	16-17	138.00	
23582096	Paid	2/23/17		00056492	0000011627	WILDLIFE LEARNING CENTER	545.00	01.0	90120.0	11100	10000	5890	0100000	16-17	545.00	
23582097	Paid	2/23/17		00056514	0000011595	WOLF'S TOWING & AUTO REPAIR	290.00	01.0	07240.0	57500	36000	5630	0000000	16-17	290.00	
23582098	Paid	2/23/17		00056518	0000010937	YOLANDA CIPOLLA	207.52	01.0	00000.0	11100	27000	3712	0000000	16-17	207.52	
23582099	Paid	2/23/17		00056493	0000011619	3D IMAGING SYSTEMS, INC.	125.00	01.0	01000.0	11100	27000	5630	0400000	16-17	125.00	
23584735	Paid	2/24/17		00056532		ALLISON WEST	33.81	01.0	00000.0	00000	72000	5210	0000000	16-17	33.81	
23584736	Paid	2/24/17		00056547		AT & T	494.53	01.0	00000.0	00000	82000	5910	0000000	16-17	109.10	
23584736	Paid	2/24/17		00056546		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	17.63	
23584736	Paid	2/24/17		00056545		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	58.03	
23584736	Paid	2/24/17		00056544		AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	164.24	

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

Report Id: LAAP128C

District: 64345

MONTHLY COMMERCIAL WARRANTS

For the Month of February 2017

Page No: 28

Run Date: 03/01/2017

Run Time: 04:10:08AM

Warrant #	Payment Date		Voucher Id	PO_ID	Vendor Name	Warrant Total	Res		Goal	Function	Obj	Sch/Loc	Budget Period	Line Amount	Use Tax Accrual
	Status	Payment					Cancelled	Fund							
23584736	Paid	2/24/17		00056543	AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	66.28	
23584736	Paid	2/24/17		00056542	AT & T		01.0	00000.0	00000	82000	5910	0000000	16-17	79.25	
23584737	Paid	2/24/17		00056523	0000011497 CSM CONSULTING INC.	1,225.00	01.0	00000.0	00000	72000	5890	0000000	16-17	1,225.00	
23584738	Paid	2/24/17		00056533	ERIN AUGUSTA	257.34	01.0	90120.0	11100	10000	5220	0400000	16-17	257.34	
23584739	Paid	2/24/17		00056524	0000011486 FIRE ACE INC.	7,925.00	01.0	81500.0	00000	81100	5630	0000000	16-17	555.00	
23584739	Paid	2/24/17		00056522	0000011507 FIRE ACE INC.		01.0	81500.0	00000	81100	5630	0100000	16-17	1,350.00	
23584739	Paid	2/24/17		00056522	0000011507 FIRE ACE INC.		01.0	81500.0	00000	81100	5630	0400000	16-17	1,350.00	
23584739	Paid	2/24/17		00056521	0000011508 FIRE ACE INC.		01.0	81500.0	00000	81100	5630	0000000	16-17	1,495.00	
23584739	Paid	2/24/17		00056519	0000011618 FIRE ACE INC.		01.0	81500.0	00000	81100	5630	0000000	16-17	3,175.00	
23584740	Paid	2/24/17		00056525	IOTEC	1,707.81	01.0	00000.0	11100	27000	4350	0000000	16-17	507.00	
23584740	Paid	2/24/17		00056525	IOTEC		01.0	01000.0	11100	27000	4350	0100000	16-17	312.06	
23584740	Paid	2/24/17		00056525	IOTEC		01.0	01000.0	11100	27000	4350	0200000	16-17	375.73	
23584740	Paid	2/24/17		00056525	IOTEC		01.0	01000.0	11100	27000	4350	0300000	16-17	251.24	
23584740	Paid	2/24/17		00056525	IOTEC		01.0	01000.0	11100	27000	4350	0400000	16-17	261.78	
23584741	Paid	2/24/17		00056531	JANENE MAXON	77.61	01.0	40350.0	11100	10000	4310	0000000	16-17	77.61	
23584742	Paid	2/24/17		00056520	0000011515 PCM-G	20,890.75	01.0	00000.0	11100	10000	4340	0000000	16-17	20,890.75	

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

Report Id: LAAP128C

District: 64345

MONTHLY COMMERCIAL WARRANTS
For the Month of February 2017

Page No: 29

Run Date: 03/01/2017

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Warrant #	Payment Status	Date	Cancelled	Voucher Id	PO ID	Vendor Name	Warrant Total	Res			Obj	Sch/Loc	Budget Period	Line Amount	Use Tax Accrual
								Fund	PriY	Goal					
23584743	Paid	2/24/17		00056530		SCHWARTZ OIL COMPANY INC.	563.04	01.0	00000.0	00000	82000	4360	0000000	16-17	70.82
23584743	Paid	2/24/17		00056529		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	87.09
23584743	Paid	2/24/17		00056529		SCHWARTZ OIL COMPANY INC.		01.0	07230.0	11100	36000	4360	0000000	16-17	158.79
23584743	Paid	2/24/17		00056528		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	34.72
23584743	Paid	2/24/17		00056527		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	147.07
23584743	Paid	2/24/17		00056526		SCHWARTZ OIL COMPANY INC.		01.0	07240.0	57500	36000	4360	0000000	16-17	64.55
23584744	Paid	2/24/17		00056535		SOUTHERN CALIFORNIA EDISON	3,827.35	01.0	00000.0	00000	82000	5520	0400000	16-17	1,744.75
23584744	Paid	2/24/17		00056534		SOUTHERN CALIFORNIA EDISON		01.0	00000.0	00000	82000	5520	0000000	16-17	2,082.60
23584745	Paid	2/24/17		00056541		THE GAS COMPANY	2,761.90	01.0	00000.0	00000	82000	5510	0400000	16-17	535.78
23584745	Paid	2/24/17		00056540		THE GAS COMPANY		01.0	00000.0	00000	82000	5510	0200000	16-17	1,285.97
23584745	Paid	2/24/17		00056539		THE GAS COMPANY		01.0	00000.0	00000	82000	5510	0000000	16-17	141.98
23584745	Paid	2/24/17		00056538		THE GAS COMPANY		01.0	00000.0	00000	82000	5510	0100000	16-17	310.31
23584745	Paid	2/24/17		00056537		THE GAS COMPANY		01.0	00000.0	00000	82000	5510	0300000	16-17	355.90
23584745	Paid	2/24/17		00056536		THE GAS COMPANY		01.0	00000.0	00000	82000	5510	0000000	16-17	131.96
23594309	Paid	2/27/17		00056204	0000011475	AAA NETWORK SOLUTIONS	27,080.35	21.1	00000.0	91200	85000	6250	0000000	16-17	27,080.35
23597106	Paid	2/28/17		00056556	0000011468	AMAZON.COM	55.61	01.0	01000.0	11100	27000	4350	0200000	16-17	24.30

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

Report Id: **LAAP128C**

District: **64345**

MONTHLY COMMERCIAL WARRANTS

For the Month of February 2017

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Warrant #	Payment Status	Date Payment	Date Cancelled	Voucher		Vendor Name	Warrant Total	Fund	Res		Function	Obj	Sch/Loc	Budget Period	Line Amount	Use Tax Accrual
				Id	PO_ID				PriY	Goal						
23597106	Paid	2/28/17		00056557	0000011468	AMAZON.COM		01.0	01000.0	11100	27000	4350	0200000	16-17	74.11	
23597106	Paid	2/28/17		00056559	0000011365	AMAZON.COM		01.0	01000.0	11100	10000	4310	0200000	16-17	-15.96	
23597106	Paid	2/28/17		00056554	0000011504	AMAZON.COM		01.0	65000.0	57500	11909	4310	0000835	16-17	484.98	
23597106	Paid	2/28/17		00056555	0000011467	AMAZON.COM		01.0	00000.0	00000	72000	4310	0000000	16-17	44.15	
23597106	Paid	2/28/17		00056555	0000011467	AMAZON.COM		01.0	00000.0	00000	72000	4350	0000000	16-17	5.85	
23597106	Paid	2/28/17		00056552	0000011538	AMAZON.COM		01.0	01000.0	11100	10000	4310	0200000	16-17	8.28	
23597106	Paid	2/28/17		00056553	0000011538	AMAZON.COM		01.0	01000.0	11100	10000	4310	0200000	16-17	32.48	
23597106	Paid	2/28/17		00056550	0000011587	AMAZON.COM		01.0	01000.0	11100	10000	4410	0400000	16-17	61.98	
23597106	Paid	2/28/17		00056551	0000011556	AMAZON.COM		01.0	65000.0	57500	11909	4310	0000835	16-17	54.99	
23597106	Paid	2/28/17		00056560	0000011656	AMAZON.COM		01.0	65000.0	57500	11909	4310	0000835	16-17	-747.28	
23597106	Paid	2/28/17		00056558	0000011572	AMAZON.COM		01.0	81500.0	00000	81100	4380	0000000	16-17	27.73	
23597107	Paid	2/28/17		00056491	0000011148	MODULAR SPACE CORPORATION	4,560.72	01.0	00000.0	00000	72000	5610	0000000	16-17	910.89	
23597107	Paid	2/28/17		00056489	0000011148	MODULAR SPACE CORPORATION		01.0	00000.0	00000	72000	5610	0000000	16-17	912.98	
23597107	Paid	2/28/17		00056488	0000011148	MODULAR SPACE CORPORATION		01.0	00000.0	00000	72000	5610	0000000	16-17	912.98	
23597107	Paid	2/28/17		00056490	0000011148	MODULAR SPACE CORPORATION		01.0	00000.0	00000	72000	5610	0000000	16-17	910.89	
23597107	Paid	2/28/17		00056487	0000011148	MODULAR SPACE CORPORATION		01.0	00000.0	00000	72000	5610	0000000	16-17	912.98	

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

Report Id: LAAP128C

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<u>Warrant #</u>	<u>Payment Status</u>	<u>Date</u>	<u>Cancelled</u>	<u>Voucher Id</u>	<u>PO ID</u>	<u>Vendor Name</u>	<u>Warrant Total</u>	<u>Fund</u>	<u>Res PrjY</u>	<u>Goal</u>	<u>Function</u>	<u>Obj</u>	<u>Sch/Loc</u>	<u>Budget Period</u>	<u>Line Amount</u>	<u>UseTax Accrual</u>
23597108	Paid	2/28/17		00056549		TRINITY CLASSICAL ACADEMY	2,872.00	01.0	40350.0	11100	10000	5220	0000000	16-17	2,872.00	

Use tax on voucher not reflected on the line amounts, reflected separately under Use Tax Accrual, Object 9552, with Fund & Resource of applicable line item

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

F

Meeting Date: March 9, 2017

Item Title: Internship Credential Program Agreement between Phillips Graduate University and Castaic Union School District.

Item Type: Consent

BACKGROUND:

The goal of this agreement is the creation of a partnership as a means of finding, selecting, training and mentoring high quality school psychologists and counselors. This agreement explains the provisions and terms agreed upon by Phillips Graduate University and the Castaic Union School District.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Approve item as submitted.

Submitted by: Janene Maxon, Assistant Superintendent of Educational Services

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent



**INTERNSHIP CREDENTIAL PROGRAM AGREEMENT
Castaic Union School District**

Phillips Graduate University is applying to CCTC for both the School Psychology and School Counseling Internship Credentials. This Memo of Understanding is the first step of the approval process. The following agreement states the anticipated responsibilities and expectations of both the **Castaic Union School District** (henceforth District) and of Phillips Graduate University (henceforth Phillips). The overall goal of this agreement is the creation of a District/Phillips partnership as a means of finding, selecting, training and mentoring high quality school psychologists and school counselors through Phillips' Pupil Personnel Services Department.

Statements of Responsibility and Expectations

PHILLIPS' ROLE

- Statement # 1 Phillips will communicate to the public the availability of the School Psychology and School Counseling Intern Program in an effort to attract high quality applicants as potential interns to the school psychology and school counseling credential programs.
- Statement # 2 Phillips will inform participating districts of the availability of high quality and qualified (i.e. CBEST completed, subject matter competence verified, BA degree confirmed, etc.) school psychology and counseling intern candidates.
- Statement # 3 Phillips will recommend for intern credentials to the CCTC the qualified candidates selected by participating Districts for school psychology or school counseling intern positions. Candidates will not be allowed to assume an intern position until they have completed Phillips' professional course sequence and practicum hours.
- Statement # 4 Phillips will work cooperatively with District personnel to reinforce ideas, principles, and practices being conveyed through District pre-service training activities for the selected interns that are being held concurrent with Phillips' professional training course sequence.
- Statement # 5 Phillips will assign an Intern Faculty Liaison (IFL) to support the intern during this, their required field experience for obtaining a PPS Credential.
- Statement # 6 Phillips' IFL will work as part of a collaborative support team with District supervisors.
- Statement # 7 Phillips will recommend candidates who successfully complete their intern experience for the PPS School Psychology or School Counseling Credential.

DISTRICT'S ROLE

- Statement # 1 The District will communicate to potential interns the availability of the PPS School Psychology and School Counseling District Internships.
- Statement # 2 The District will interview qualified candidates sent from the Phillips for potential school psychology/school counseling intern positions (if available internships exist).
- Statement # 3 The District will provide the selected interns with pre-service training and orientation activities.
- Statement # 4 The District will assign a qualified credentialed school psychologist/school counselor to the intern, either at the District level, at the school site level, or at both levels. This (these) person(s) will work collaboratively with Phillips' IFL assigned to the intern.
- Statement # 5 If a paid internship - the District will pay the intern in accordance with State regulations.
- Statement # 6 The District will retain, not retain, or dismiss the intern(s) according to regular practice for new school psychologists or school counselors.
- Statement # 7 The District will not displace existing school psychologists or school counselors with interns. Vacancies to accommodate interns will be designated through normal attrition.
- Statement # 8 The District will provide Phillips with evaluations of each intern twice a year (for each 600 hours completed for psychology program and for each 100, 200 or 400 hours completed for counseling program).

In addition, the District agrees to support Phillips in its effort to adhere to the following CCTC Standards for Internship Credential:

1) Education Leadership

The leadership and governance are shared responsibilities, thus each participating school district works with Phillips to give appropriate attention to the effective operation of the program. Because interns function as employees of the school district, it is important that the school district ensures that the program is operating in a manner to further the educational goals of the district. The employing school district supports the goals and purposes of the program and assures the college or university that the appropriate support for the intern is available in the district.

2) Resources

Each participating school district works with the institution to provide sufficient resources to fulfill the needs of the program. Because interns function as employees of the school district, it is important that the school district provides sufficient resources to assure the success of the program. The employing school district provides access to the resources to allow the intern to perform successfully in his or her position.

3) Faculty

Faculty members who teach and supervise field experience in the Pupil Personnel Services Credential Program have appropriate academic preparation and at least two years of successful experience as a PPS provider, or service provider in a related field, and possess current knowledge in the field in which they teach. The institution attempts to recruit faculty that represent the diverse population of California pupils.

Faculty members who teach one or more specialized school related courses in a PPS program demonstrate active participation in Pre-K-12 schools appropriate to his or her service credential. This participation should be sufficient to enable demonstration of faculty currency in the state professional practice and an understanding of current issues facing the schools.

4) Evaluation

The system of program evaluation and development includes representatives of the participating district(s), and representatives of persons who hold the affected credential from the participating district(s). Because interns perform the duties of fully certificated holders of the credential, it is important that representatives of these certificated employees, along with district representatives, participate fully in the development and evaluation of the internship program. The ongoing evaluation and development system includes substantive involvement from the institution, participating school districts, and representatives (the certificated exclusive representatives, if applicable) of holders of the affected credential.

5) Admission

Each individual has had sufficient prior experiences and personal qualification to enable performance at the level of responsibility required of an intern. Because interns perform the duties of fully certificated holders of the credential prior to the completion of a preparation program, it is important that they have had prior experiences that would adequately prepare them for the actual responsibilities of the position. When applicant's qualifications are evaluated, the programs admission criteria shall consider relevant experience and background to account for the increased responsibilities of interns.

6) Advice and Assistance

Faculty from Phillips will develop an individual plan for the mentoring support and professional development of each intern while in the program. Because interns perform the duties of fully certificated holders of the credential, it is important that they have support in the performance of their tasks and the planning for their professional development. This support should be similar to that which is provided for new pupil service providers hired by the district. Specifically, they should have an individual plan for professional development and the support and professional development is developed for each intern in the consultation with the intern and the employing school district. The individual plan includes the provision for mentoring experiences.

7) School Collaboration

The very nature of an internship program requires collaboration at every stage of the program. This includes the selection of district supervisors of interns, placement of interns in fieldwork experience and shaping and evaluating the internship assignments.

8) District Field Supervisors

Each intern receives support from one or more certificated person(s) who are assigned at the same school, at least one of whom is experienced in the specialty area(s) of the intern's assignment. Each person who supports one or more interns is trained in support techniques, oriented to the support role and appropriately evaluated, recognized and rewarded by the institution and the district. Support personnel are particularly important because interns do not have the benefit of the assistance of a cooperating (supervisory) faculty person on site.

Graduate School:

Ellie Kaucher, Vice President of Academic
Affairs & Academic Liaison Officer
Phillips Graduate University
19900 Plummer Street
Chatsworth, CA 91311

Phone: (818) 386-5600
Fax: (818) 386-5699

District:

Janene Maxon, Assistant Superintendent
Castaic Union School District
28131 Livingston Avenue
Valencia, CA 91355

Phone: (661) 257-4500
Fax: (661) 257-5737

Representations. Each party represents that: (a) it will abide by all applicable federal, state, or local statutes or regulations; (b) the individual signing this Agreement has the authority to do so; and (c) it has the ability and authority to perform each of its obligations under this Agreement. These representations will continue after the Agreement terminates.

General Provisions. The Agreement: (a) will be binding and enforceable by the parties and their respective successors or assigns, but not by any individual or organization not a party to this Agreement; (b) may be executed in counterparts and effective with original or facsimile signatures; (c) will be governed by California law.

GRADUATE SCHOOL:

Phillips Graduate University

By: _____ Dated: _____
Ellie Kaucher,
Vice President of Academic Affairs & Academic Liaison Officer

DISTRICT:

By: _____ Dated: _____
Janene Maxon, Assistant Superintendent

TEACHER BARGAINING UNIT:

By: _____ Dated: _____
Name:
Title:
(Representative of Teacher Bargaining Unit)

EXHIBIT A
Internship Programs

District and Phillips wish to partner to support the following programs:

Pupil Personnel Services Internship Credential – School Counseling

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

G

Meeting Date: March 9, 2017

Item Title: Arts for All Advancement Grant Program Agreement between County of Los Angeles and Castaic Union School District.

Item Type: Consent

BACKGROUND:

To support professional development in arts integration and curriculum development for Elementary classroom teachers, and support for elementary instrumental music programming. This agreement explains the provisions and terms agreed upon by the County of Los Angeles and the Castaic Union School District.

FISCAL IMPLICATIONS:

Maximum grant amount not to exceed \$7,600.

RECOMMENDATION:

Approve item as submitted.

Submitted by: Janene Maxon, Assistant Superintendent of Educational Services

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent



CONTRACT #: AFA-AG-1617-4
Arts for All Advancement Grant Program Agreement



This Agreement made this _____ day of _____ 2017, by and between the County of Los Angeles ("County"), a body corporate and politic and a political subdivision of the State of California, and:

Organization ("Grantee"): **Castaic Union School District**
Address: **28131 Livingston Ave.**
City, State, Zip: **Valencia, CA 91355**
Primary Contact: **Janene Maxon**
Email Address: **jmaxon@castaicusd.com**

ARTS FOR ALL ADVANCEMENT GRANT

The County, through the Los Angeles County Arts Commission ("Arts Commission"), provides grants to Los Angeles County School Districts to support quality arts education programming for public school students.

Grantee is a Los Angeles County School District that is part of the *Arts for All* network and is currently implementing a board approved strategic plan for arts education.

Section 1. AGREEMENT DOCUMENTS. This Agreement is comprised of this three page document, the Standard Terms and Conditions attached hereto as Exhibit A, and the General Terms and Instructions attached hereto as Exhibit B. Grantee affirms it has reviewed the entire Agreement, including the attached exhibits, and understands and will comply with the terms and conditions contained therein.

Section 2. PURPOSE AND SCOPE OF GRANT. The County desires to provide a grant to support Grantee in addressing and achieving key action items that move them toward their long term vision for arts education within their school district, as described in the application materials submitted to the County in connection with this grant. Specifically, this grant award will be used for the following purposes only ("Project"): ***To support professional development in arts integration and curriculum development for Elementary classroom teachers, and support for elementary instrumental music programming.***

Section 3. AGREEMENT TERM. The term of this Agreement will commence on the date this Agreement is executed by all parties hereto and will expire on: **June 30, 2017.**

Section 4. MAXIMUM GRANT AMOUNT. The maximum grant amount payable by the County to the Grantee under this Agreement may not exceed: **\$7,600.**

Section 5. ADDITIONAL TERMS AND CONDITIONS.

A. **Matching Funds.** As a condition of this grant award, Grantee must provide, at a minimum, matching funds equal to or exceeding the amount set forth in Section 4, above, for the purposes of funding the Project. If for any reason Grantee fails to contribute any or all of the required matching funds, the grant award will be reduced in an amount equal to the amount of matching funds Grantee fails to contribute. Grantee must reimburse the County any grant amount forfeited pursuant to this paragraph within 10 business days of a demand by the County for reimbursement, or within 30 days of expiration of the term of this Agreement, whichever is earlier. Grantee will follow those procedures and requirements established in the General Terms and Instructions (Exhibit B) for the acquisition and reporting of matching funds.

B. The County will pay the grant allocations set forth in Section 4, above, to Grantee in up to three installments. The County will not pay any interest or other charges on any grant allocation. Grantee must submit invoices as follows:

CONTRACT #: AFA-AG-1617-4
Arts for All Advancement Grant Program Agreement

- (i) Grantee may submit one (1) invoice for a maximum of 25% of the grant award following attendance at a County-scheduled grantee convening. This invoice is optional.
- (ii) Grantee may submit one (1) invoice for a maximum of 50% of the grant award following successful completion of a mid-project check-in and site visit with County staff. This invoice is optional.
- (iii) Grantee must submit one (1) invoice for all unpaid grant funds on or before May 15, 2017. This invoice is mandatory and must be accompanied by a completed Final Report, as described in the General Terms and Instructions (Exhibit B). Payment pursuant to this invoice is contingent upon submission of the Final Report.

Grantee's failure or election not to submit an optional invoice pursuant to (i) or (ii), above, will not limit, reduce, or otherwise affect the Grantee's obligations under this Agreement.

C. Any funds allocated by the County to Grantee pursuant to this Agreement which are not used by Grantee in support of the Project must be returned to the County within 30 days of the expiration of the term of this Agreement. Grantee will forfeit any grant funds which remain unused after the May 15 invoicing deadlines.

D. Grantee agrees to comply with the terms of this Agreement, including the terms set forth in the attached Exhibits A and B, all applicable local, state and federal laws, and all applicable current and future guidelines issued by the Arts Commission.

E. Signatures. Grantee represents and warrants that the person or persons executing this Agreement for Grantee is/are authorized agents who have actual authority to bind Grantee to each and every provision of this Agreement, and that all requirements of Grantee have been fulfilled to provide such actual authority.

F. Counterparts. This Agreement may be executed in any number of counterparts, each of which so executed will be deemed to be an original and will together constitute one and the same Agreement. Manual signatures may be provided by facsimile, or digitally scanned and provided by electronic mail. Grantee will maintain on file and, upon the County's request, agrees to provide the County with an original of a signature provided by facsimile or electronic mail. Alternatively, grantee may provide electronic signatures of authorized signors via Adobe Sign.

CONTRACT #: AFA-AG-1617-4
Arts for All Advancement Grant Program Agreement

IN WITNESS WHEREOF, the County has executed these presents by causing them to be subscribed by the Executive Director of its Arts Commission, and Grantee has caused these presents to be executed by its duly authorized representatives, the date first above written.

COUNTY OF LOS ANGELES

By: _____
Laura Zucker, Executive Director
Los Angeles County Arts Commission

Date: _____

GRANTEE

By: _____
BOARD PRESIDENT/OFFICER
Name:

Date: _____

By: _____
SUPERINTENDENT
Name:

Date: _____

APPROVED AS TO FORM:

MARY C. WICKHAM
County Counsel

By: _____
Deputy

Date: _____



EXHIBIT A

**STANDARD TERMS AND CONDITIONS
LOS ANGELES COUNTY ARTS COMMISSION
CONSULTANT SERVICES AGREEMENT**

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STANDARD TERMS AND CONDITIONS

LOS ANGELES COUNTY ARTS COMMISSION CONSULTANT SERVICES CONTRACTS

§ 100. DEFINITIONS. For purposes of the Agreement, including all Exhibits/Attachments thereto, the following definitions shall govern its interpretation:

§ 101. "Agreement" shall mean the agreement by and between the Consultant and the County of Los Angeles, by and through its Los Angeles County Arts Commission, which agreement shall include the primary document and all exhibits/attachments and/or documents referenced therein.

§ 102. "Auditor-Controller" shall mean the Auditor-Controller of the County of Los Angeles and/or his designee.

§ 103. "Commission" shall mean the Arts Commission of the County of Los Angeles.

§ 104. "Consultant" shall mean the agency or individual contracting with the County under the terms and conditions of this Agreement, including Consultant's employees, agents, assigns, contractors, subcontractors, and anyone else involved in any manner in the exercise of the rights therein given to the Consultant.

§ 105. "Contract Amount" shall mean the fees or payment agreed to be paid by the County for consultant services as set forth in the Agreement.

§ 106. "County" shall mean the County of Los Angeles.

§ 107. "Executive Director" shall mean the Executive Director of the Arts Commission and/or her designee.

§ 108. "Services" shall mean the services identified in the primary document of this Agreement, or as more specifically set forth in an appropriate exhibit or attachment thereto.

§ 109. "State" shall mean the State of California.

§ 200. ASSURANCES/CERTIFICATIONS. The Consultant provides the following assurances and certifications, and agrees to the following terms:

§ 201. Compliance with Laws. The Consultant certifies and agrees that it shall comply with all applicable federal, State and local laws, rules, regulations, ordinances, and directives, and all provisions required to be included in this Agreement are incorporated by this reference. The County reserves the right to review the Consultant's policies and procedures to ensure compliance with such laws, rules, regulations, ordinances, and directives, as applicable. The Consultant shall indemnify and hold the County, its officers, employees and agents harmless from any loss, damage or liability resulting from a violation by the Consultant, its agents, officers and employees of any such laws, rules, regulations, ordinances, and directives.

§ 202. Copyrights/Privacy Rights. The Consultant shall neither violate nor infringe upon any copyright, right of privacy, or other statutory or common law right of any person,

firm or corporation, nor, if authorized to do radio or television broadcasts pursuant to amendment hereto, violate the rules and regulations of the Federal Communications Commission or the Code of Good Practices of the National Association of Broadcasters. Further, the Consultant will not defame or harm the reputation of any person, firm or corporation as a result of entering into this Agreement. The Consultant shall indemnify, defend and hold the County, its officers, employees and agents harmless from any sanctions or other liability which may be assessed against the County by reason of the Consultant's failure to comply with the foregoing.

§ 203. Nondiscrimination and Assurance of Compliance with Civil Rights. (a)

The Consultant assures and certifies that all persons employed by it, its affiliates, subsidiaries or holding companies, if any, are and will be treated equally by it without regard to, or because of race, color, religion, national origin, ancestry, sex, age, condition of physical or mental disability, marital status or political affiliation, in compliance with all anti-discrimination laws and regulations of the United States of America and the State as they now exist or may hereafter be amended.

(b) Consultant shall take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, ancestry, national origin, condition of physical or mental disability, marital status or political affiliation. Such action shall include but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

(c) Consultant hereby assures that it will comply with the Civil Rights Act of 1964, 42 USC §§ 2000e through 2000e-17, to the end that no person shall, on grounds of race, religion, color, sex, national origin, condition of physical or mental disability, marital status or political affiliation be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under this Agreement or under any project, program, or activity supported by this Agreement.

(d) To the extent applicable, Consultant shall deal with its subcontractors, bidders or vendors without regard to or because of race, color, religion, ancestry, national origin, sex, age, or condition of physical or mental disability, marital status or political affiliation as required by all applicable anti-discrimination laws and regulations of the United States and the State as they now exist or may hereafter be amended.

(e) Consultant shall allow authorized County representatives access to its employment records during regular business hours to verify compliance with these provisions when so requested by the Executive Director.

(f) If County finds that any of the above provisions have been violated, the same shall constitute a material breach of contract upon which County may determine to cancel, terminate, or suspend this Agreement. While County reserves the right to determine independently that the anti-discrimination provisions of this Agreement have been violated, in addition, a determination by the State Fair Employment and Housing Commission or the federal Equal Employment Opportunity Commission that Consultant has violated State or federal anti-discrimination laws or regulations shall constitute a finding by County that Consultant has violated the anti-discrimination provisions of this Agreement.

(g) The parties agree that in the event Consultant violates the anti-discrimination provisions of this Agreement, County shall, at its option, be entitled to a sum of Ten Thousand

Dollars (\$10,000) pursuant to California Civil Code Section 1671 as liquidated damages in lieu of canceling, terminating, or suspending this Agreement.

§ 204. Wage and Hour Laws. To the extent applicable, the Consultant assures and certifies that it shall comply with all State and federal wage and hour laws, including but not limited to the Fair Labor Standards Act, as amended. The Consultant shall indemnify, defend, and hold harmless the County, its agents, officers and employees from any and all liability including, but not limited to, wages, overtime pay, liquidated damages, penalties, court costs, and attorneys' fees arising under any wage and hour law including, but not limited to, the federal Fair Labor Standards Act, as amended, for services performed by the Consultant's employees for which the County may be found jointly or solely liable.

§ 205. Safety and Working Conditions. (a) To the extent applicable, the Consultant shall comply with the provisions of the federal Occupational Safety and Health Act of 1970, as amended (29 USC § 651 et seq.) and the California Occupational Safety and Health Act and successor statutes, as well as other applicable health and safety statutes, ordinances, regulations and rules. Consultant assures that no employee will be required or permitted to work under working conditions which are unsanitary, hazardous or otherwise detrimental to the person's health or safety.

(b) Consistent with this **§ 205** and to the extent applicable, Consultant agrees that it shall comply with section 3203 of title 8 in the California Code of Regulations which requires all California employers to have a written, effective Injury and Illness Prevention Program (IIPP) that addresses hazards pertaining to the particular workplace covered by the program.

(c) In addition to other requirements set forth herein, Consultant certifies that it shall, at its own expense, provide its employees all necessary general and specific training with respect to safety and working conditions and provide its employees with all required personal protective equipment necessary to perform services under this Agreement.

§ 206. Employment Eligibility Verification. (a) To the extent applicable, the Consultant warrants and certifies that it fully complies with all federal, State and local statutes, ordinances, and regulations regarding the employment eligibility of aliens and others, and that all persons performing services under the Agreement are eligible for employment in the United States. The Consultant shall indemnify, defend and hold the County harmless from any employer sanctions or other liability which may be assessed against the County by reason of the Consultants failure to comply with the foregoing.

(b) The Consultant represents that he/she has secured and retained all required documentation verifying employment eligibility of its personnel, if any. The Consultant shall secure and retain verification of employment eligibility from any new personnel and, to the extent applicable, participants participating in or receiving services under this Agreement, in accordance with applicable provisions of law.

§ 207. Drug Free Workplace Compliance. The Consultant hereby warrants and certifies that it shall comply with California Drug-Free Workplace Act of 1990 (Cal. Gov. Code § 8350 et seq.), as amended, including provision of the requisite certification as set forth therein; and the federal Drug-Free Workplace Act of 1988, including its implementing regulations (29 CFR Part 98 commencing with §98.600), as applicable.

§ 208. Conflict of Interest/Contracts Prohibited. (a) The Consultant represents and warrants that no County employee, whose position enables him/her to influence the award of this Agreement, and no spouse or economic dependent of such employee, is or shall be employed in any capacity by the Consultant, or shall have any direct or indirect financial interest in this Agreement.

(b) The Consultant represents and warrants that it is aware of, and its authorized officers have read, the provisions of Los Angeles County Code Chapter 2.180 entitled "Contracting With Current or Former County Employees," and that execution of this Agreement will not violate those provisions. Anyone who is a former employee of the County at the time of execution of this Agreement or who subsequently becomes affiliated with the Consultant in any capacity shall not participate in the provision of Services provided under this Agreement or share in the profits of Consultant earned for a period of one year from the date he/she separated from County employment.

§ 209. Lobbying. The Consultant certifies that each County lobbyist as defined in Los Angeles County Code § 2.160.010, retained by Consultant shall fully comply with the County Lobbyist Ordinance (Los Angeles County Code Chapter 2.160). Failure on the part of any County lobbyist retained by Consultant to fully comply with the County Lobbyist Ordinance shall constitute a material breach of this Agreement upon which County may immediately terminate or suspend this Agreement.

§ 210. County Layoffs. (a) Should the Consultant require additional or replacement personnel after the effective date of this Agreement, the Consultant agrees to give due consideration for such employment openings to qualified permanent County employees who are targeted for layoff or qualified former County employees who are on a re-employment list during the life of this Agreement.

(b) Employment offers to qualified County employees shall be under the same conditions and rate of compensation that apply to other individuals who are employed or may be employed by Consultant.

(c) Consultant shall maintain records of each employment offer made to qualified County employees and other individuals. Such records shall include a description of the position and duties, rate of pay and fringe benefits, and whether the offer was accepted, rejected, or not responded to.

§ 211. GAIN/GROW Program Participants. (a) Should the Consultant require additional or replacement personnel after the effective date of this Agreement, the Consultant agrees to give due consideration for such employment openings to participants in the County's Department of Public Social Services' Greater Avenue for Independence (GAIN) Program or General Relief Opportunity for Work (GROW) Program who meet Consultant's minimum qualifications for the open position. Upon request from Consultant, the County will refer GAIN/GROW participants by job category to the Consultant for consideration.

(b) In the event that both laid-off County employees and GAIN/GROW participants are available for hiring, County employees shall be given first priority.

(c) Notwithstanding § 210 and § 211 of this Agreement, the Consultant and the County agree that, during the term of this Agreement and for a period of one year thereafter, neither party shall in any way intentionally induce or persuade any employee of one party to become an

employee or agent of the other party. No bar exists against any hiring action initiated through a public announcement.

§ 212. Covenant Against Contingent Fees. (a) Consultant certifies and warrants that no person or selling agency has been employed or retained to solicit or secure this Agreement upon an agreement of understanding for a commission, percentage, brokerage or contingent fees.

(b) For breach or violation of this warranty, the County shall have the right to terminate this Agreement and, in its sole discretion, to deduct from the contract price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage or contingent fees. This right shall be in addition to any other legal remedy available to the County.

§ 213. Warranty of Adherence to County's Child Support Compliance Program. (a) Consultant acknowledges that the County has established a goal of ensuring that all individuals who benefit financially from the County through contract are in compliance with their court-ordered child, family and spousal support obligations, if any, in order to mitigate the economic burden otherwise imposed upon the County and its taxpayers.

(b) To the extent required by the County's Child Support Compliance Program (County Code Chapter 2.200) and without limiting Consultant's duty under this Agreement to comply with all applicable provisions of law, Consultant warrants that it is now in compliance and shall during the term of this Agreement, maintain compliance with employment and wage reporting requirements as required by the Federal Social Security Act (42 U.S.C. § 653a) and California Unemployment Insurance Code Section 1088.5, and shall implement and comply with all lawfully served Wage and Earnings Withholding Orders or District Attorney Notices of Wage and Earnings Assignment for Child or Spousal Support, pursuant to Code of Civil Procedure Section 706.031 and Family Code Section 5246(b). Unless otherwise exempt by County Code section 2.200.040, failure to comply with such reporting requirements, or failure to implement and comply with lawfully served wage and earnings assignment orders or notices of assignment, shall constitute a default under this Agreement, and failure to cure the default within ninety (90) days of notice by the County shall subject the Agreement to termination.

(c) Unless otherwise exempt under Los Angeles County Code section 2.200.040, failure to comply with the provisions of this **§ 213** may be cause for debarment.

§ 214. Debarment and Suspension. (a) The Consultant certifies that it has not been subject to debarment and/or suspension under any federal (29 CFR Part 98), State or local program and will immediately inform the County of any future debarment or suspension. Said certification, which shall be in a form acceptable to the County, shall be submitted to the County no later than execution of this Agreement by Consultant.

(b) **Responsible Contractor.** A responsible contractor is a contractor who has demonstrated the attribute of trustworthiness, as well as quality, fitness, capacity and experience to satisfactorily perform the contract. It is the County's policy to conduct business only with responsible contractors.

(c) **Chapter 2.202 of the County Code.** The Consultant is hereby notified that, in accordance with County Code Chapter 2.202, as may be amended from time to time, if the County acquires information concerning the performance of the Consultant on this or other contracts which indicates that the Consultant is not responsible, the County may, in addition to other remedies provided in the Agreement, debar the Consultant from bidding on County contracts for a

specified period of time not to exceed three years, and terminate any or all existing contracts the Consultant may have with the County.

(d) **Non-Responsible Contractor.** The County may debar Consultant if the Board of Supervisors finds, in its discretion, that the Consultant has done any of the following: (1) violated any term of a contract with the County, (2) committed any act or omission which negatively reflects on the Consultant's quality, fitness or capacity to perform a contract with the County or any other public entity, or engaged in a pattern or practice which negatively reflects on same, (3) committed an act or offense which indicates a lack of business integrity or business honesty, or (4) made or submitted a false claim against the County or any other public entity.

(e) **Contractor Hearing Board.** (1) If there is evidence that the Consultant may be subject to debarment, the Commission will notify the Consultant in writing of the evidence that is the basis for the proposed debarment and will advise the Consultant of the scheduled date for a debarment hearing before the Contractor Hearing Board.

(2) The Contractor Hearing Board will conduct a hearing where evidence on the proposed debarment is presented. The Consultant and/or the Consultant's representative shall be given an opportunity to submit evidence at that hearing. After the hearing, the Contractor Hearing Board shall prepare a proposed decision, which shall contain a recommendation regarding whether the Consultant should be debarred, and, if so, the appropriate length of time of the debarment. If the Consultant fails to avail itself of the opportunity to submit evidence to the Contractor Hearing Board, the Consultant may be deemed to have waived all rights of appeal.

(3) A record of the hearing, the proposed decision and any other recommendation of the Contractor Hearing Board shall be presented to the Board of Supervisors. The Board of Supervisors shall have the right to modify, deny or adopt the proposed decision and recommendation of the Hearing Board.

(f) **Subcontractors.** This § 214 shall also apply to subcontractors of County contractors, if any.

§ 215. Notification of Federal Earned Income Credit. With thirty (30) days of execution of this Agreement, the Consultant certifies that it shall notify its employees, and shall require each subcontractor, if any, to notify its employees, that they may be eligible for federal Earned Income Credit under the federal income tax laws. Such notice shall be provided in accordance with the requirements set forth in Internal Revenue Service Notice 1015.

§ 216. Prohibited Activity. To the extent applicable, the Consultant represents and warrants that it will not engage in or permit any religious proselytizing or political propagandizing in connection with the performance of this Agreement. The Consultant agrees to comply with the provision of the federal Hatch Act and with Section 675e of Subtitle B of Title VI of Public Law 101-121 (31 USC § 1352) which prohibits use of federal funds to influence the award of federal contracts or grants.

§ 217. Protection Against Fraud and Abuse. The Consultant (including its employees and agents), in performing all obligations under the terms of this Agreement, assures that it perform services in a manner which safeguards against fraud and abuse. The Consultant agrees to indemnify and hold the County, its officers, employees and agents harmless from any loss, damage, or liability (including without limitation disallowed costs) resulting from a violation by the Consultant, its officers, employees and agents of this section.

§ 218. Authorization Warranty. The Consultant represents and warrants that the person executing this Agreement on behalf of the Consultant is an authorized agent who has actual authority to bind Consultant to each and every term, condition, and obligation set forth in this Agreement, and that all requirements of Consultant have been fulfilled to provide such actual authority.

§ 219. Employee Jury Duty Service Program. (a) Jury Service Program. This Agreement is subject to the provisions of the County's ordinance entitled "Contractor Employee Jury Service" ("Jury Service Program") as codified in Sections 2.203.010 through 2.203.090 of the Los Angeles County Code.

(b) Written Employee Jury Service Policy. (1) Unless Consultant has demonstrated to the County's satisfaction either that Consultant is not a "contractor" as defined under the Jury Service Program (Section 2.203.020 of the County Code) or that Consultant qualifies for an exception to the Jury Service Program (Section 2.203.070 of the County Code), Consultant shall have and adhere to a written policy that provides that its employees shall receive from the Consultant, on an annual basis, no less than five days of regular pay for actual jury service. The policy may provide that Employees deposit any fees received for such jury service with the Consultant or that the Consultant deduct from the Employee's regular pay the fees received for jury service.

(2) For purposes of this **§ 219**, "Contractor" means a person, partnership, corporation or other entity which has a contract with the County or a subcontract with a County contractor and has received or will receive an aggregate sum of \$50,000 or more in any 12-month period under one or more County contracts or subcontracts. "Employee" means any California resident who is a full time employee of a Contractor. "Full time" means 40 hours of more worked per week, or a lesser number of hours if: 1) the lesser number is a recognized industry standard as determined by the County, or 2) Contractor has a long-standing practice that defines the lesser number of hours as full-time. Full-time employees providing short-term, temporary service of 90 days or less within a 12-month period are not considered full-time for purposes of the Jury Service Program. If Contractor uses any subcontractor to perform services for the County under the Agreement, the subcontractor shall also be subject to the provisions of this **§ 219**. The provisions of this **§ 219** shall be inserted into any such subcontract agreement and a copy of the Jury Service Program shall be attached to the Agreement.

(3) If Consultant is not required to comply with the Jury Service Program when the Agreement commences, Consultant shall have a continuing obligation to review the applicability of its "exception status" from the Jury Service Program, and Consultant shall immediately notify County if Consultant at any time either comes within the Jury Service Program's definition of "Contractor" or if Consultant no longer qualifies for any exception to the Program. In either event, Consultant shall immediately implement a written policy consistent with the Jury Service Program. The County may also require, at any time during the term of the Agreement and at its sole discretion, that Consultant demonstrate to the County's satisfaction that Consultant either continues to remain outside of the Jury Service Program's definition of "Contractor" and/or that Consultant continues to qualify for any exception to the Program.

(4) Consultant's violation of this **§ 219** may constitute a material breach of the Agreement. In the event of such material breach, County may, in its sole discretion, terminate the Agreement and/or bar Consultant for the award of future County agreements for a period of time consistent with the seriousness of the breach.

§ 220. Notice to Employees Regarding Safely Surrendered Baby Law. The Consultant shall notify and provide to its employees, and shall require each subcontractor to notify and provide to its employees, a fact sheet regarding the Safely Surrendered Baby Law, its implementation in Los Angeles County, and where and how to safely surrender a baby. The fact sheet is attached to this **Exhibit A** of this Agreement and is also available on the Internet at www.babysafela.org for printing purposes.

§ 300. INDEPENDENT STATUS

§ 301. Independent Contractor. (a) The Consultant shall at all times be acting as an independent contractor. This Agreement is not intended, and shall not be construed to create the relationship of agent, servant, employee, partner, joint venture, or association, as between the County and the Consultant. Consultant understands and agrees that all of Consultant's personnel are employees solely of the Consultant and not of the County for purposes of workers' compensation liability.

(b) To the extent Consultant is and intends to remain an individual consultant during the term of this Agreement, and as such has no employees and no corporate or other organizational structure, the County and Consultant agree that any provisions of this Agreement, including its Exhibits, which pertain to actions or responsibilities regarding employees or corporate or other business organizations and which would not otherwise be applicable to individual contractors, shall not apply to Consultant. In the event Consultant, during the term of this Agreement, hires employees or changes his or her organizational structure from that of an individual consultant, Consultant shall immediately notify the County of such change and all provisions of the Agreement shall thereafter apply to the Consultant.

§ 302. No Authority to Bind County. As an independent contractor and except as otherwise expressly provided in the Agreement, Consultant has no power or authority to bind the County to any obligations, agreements, or contracts.

§ 303. Requisite Skills. The Consultant represents and warrants to the County, and County relies on such representation and warranty, that the Consultant (including its employees and agents) has the necessary skills, competence and expertise to fully and completely perform the specialized services called for under this Agreement. The County and the Consultant understand and agree that the Consultant is responsible for the means and methods of performing these specialized services and accomplishing the results, deliverables, objectives and/or purposes specified and/or requested by the County pursuant to this Agreement.

§ 304. Identification. As an independent contractor, Consultant must, at his or her own expense, supply any and all identification material (e.g., business cards, etc.) used in the performance of this Agreement. Use of the County seal or other County identifier requires prior written approval of the County Chief Administrative Officer or his or her designee. **IMPROPER USE OF THE COUNTY SEAL OR OTHER IDENTIFIER SHALL BE REFERRED TO THE COUNTY DISTRICT ATTORNEY OR OTHER APPROPRIATE PROSECUTORIAL AGENCY FOR INVESTIGATION AND PROSECUTION TO THE FULL EXTENT PERMITTED BY LAW.** To the extent such material includes the County seal or other identifier, such material shall be distinguishable from County materials and expressly and clearly indicate that Consultant is an independent contractor or consultant.

§ 400. INDEMNIFICATION AND INSURANCE

§ 401. Indemnification. The Consultant shall indemnify, defend and hold harmless the County, its Special Districts, elected and appointed officers, employees, and agents ("County Indemnitees") from and against any and all liability, including but not limited to demands, claims, actions, fees, costs, and expenses (including attorney and expert witness fees), arising from or connected with Consultant's acts and/or omissions arising from and/or relating to this Agreement, except for such loss or damage arising from the sole negligence or willful misconduct of the County Indemnitees.

§ 402. Insurance. (a) Without limiting Consultant's indemnification of County, and in the performance of this Agreement and until all of its obligations pursuant to this Agreement have been met, Consultant shall provide and maintain at its own expense insurance coverage satisfying the requirements specified in this § 402 of this Agreement. These minimum insurance coverage terms, types and limits (the "Required Insurance") also are in addition to and separate from any other contractual obligation imposed upon Consultant pursuant to this Agreement. The County in no way warrants that the Required Insurance is sufficient to protect the Consultant for liabilities which may arise from or relate to this Agreement.

(b) Evidence of Coverage and Notice to County.

(1) Certificate(s) of insurance coverage (Certificate) satisfactory to County, and a copy of an Additional Insured endorsement confirming County and its Agents (defined below) have been given insured status under the Consultant's General Liability policy, shall be delivered to County at the address shown below and provided prior to commencing services under this Agreement.

(2) Renewal Certificates shall be provided to County not less than ten (10) days prior to Consultant's policy expiration dates. The County reserves the right to obtain complete, certified copies of any required Consultant and/or subcontractor insurance policies at any time.

(3) Certificates shall identify all Required Insurance coverage types and limits specified herein, reference this Agreement by name or number, and be signed by an authorized representative of the insurer(s). The insured party named on the Certificate shall match the name of the Consultant identified as the contracting party in this Agreement. Certificates shall provide the full name of each insurer providing coverage, its NAIC (National Association of Insurance Commissioners) identification number, its financial rating, the amounts of any policy deductibles or self-insured retentions exceeding fifty thousand dollars (\$50,000), and list any County required endorsement forms.

(4) Neither the County's failure to obtain, nor the County's receipt of, or failure to object to a non-complying insurance certificate or endorsement, or any other insurance documentation or information provided by the Consultant, its insurance broker(s) and/or insurer(s), shall be construed as a waiver of any of the Required Insurance provisions.

(5) Certificates and copies of any required endorsements shall be sent to:

Attn: Executive Director
Los Angeles County Arts Commission

1055 Wilshire Boulevard, Suite 800
Los Angeles, California 90017

(6) Consultant also shall promptly report to County any injury or property damage accident or incident, including any injury to a Consultant employee occurring on County property, and any loss, disappearance, destruction, misuse, or theft of County property, monies or securities entrusted to Consultant. Consultant also shall promptly notify County of any third party claim or suit filed against Consultant or any of its subcontractors which arises from or relates to this Agreement, and could result in the filing of a claim or lawsuit against Consultant and/or County.

(c) **Additional Insured Status and Scope of Coverage.** The County, its Special Districts, elected officials, officers, agents, employees, and volunteers (collectively, "County and its Agents") shall be provided additional insured status under Consultant's General Liability policy with respect to liability arising out of Consultant's ongoing and completed operations performed on behalf of the County. County and its Agents additional insured status shall apply with respect to liability and defense of suits arising out of the Consultant's acts or omissions, whether such liability is attributable to the Consultant or to the County. The full policy limits and scope of protection also shall apply to the County and its Agents as an additional insured, even if they exceed the County's minimum Required Insurance specifications herein. Use of an automatic additional insured endorsement form is acceptable providing it satisfies the Required Insurance provisions herein.

(d) **Cancellation of or Changes in Insurance.** Consultant shall provide County with, or Consultant's insurance policies shall contain a provision that County shall receive, written notice of cancellation or any change in Required Insurance, including insurer, limits of coverage, term of coverage or policy period. The written notice shall be provided to County at least ten (10) days in advance of cancellation for non-payment of premium and thirty (30) days in advance for any other cancellation or policy change. Failure to provide written notice of cancellation or any change in Required Insurance may constitute a material breach of the Agreement, in the sole discretion of the County, upon which the County may suspend or terminate this Agreement.

(e) **Failure to Maintain Insurance.** Consultant's failure to maintain or to provide acceptable evidence that it maintains the Required Insurance shall constitute a material breach of the Agreement, upon which County immediately may withhold payments due to Consultant, and/or suspend or terminate this Agreement. County, at its sole discretion, may obtain damages from Consultant resulting from said breach. Alternatively, the County may purchase the Required Insurance, and without further notice to Consultant, deduct the premium cost from sums due to Consultant or pursue Consultant reimbursement.

(f) **Insurer Financial Ratings.** Coverage shall be placed with insurers acceptable to the County with A.M. Best ratings of not less than A:VII unless otherwise approved by County.

(g) **Consultant's Insurance Shall Be Primary.** Consultant's insurance policies, with respect to any claims related to this Agreement, shall be primary with respect to all other sources of coverage available to Consultant. Any County maintained insurance or self-insurance coverage shall be in excess of and not contribute to any Consultant coverage.

(h) **Waivers of Subrogation.** To the fullest extent permitted by law, the Consultant hereby waives its rights and its insurer(s)' rights of recovery against County under all the Required Insurance for any loss arising from or relating to this Agreement. The Consultant shall

require its insurers to execute any waiver of subrogation endorsements which may be necessary to effect such waiver.

(i) **Subcontractor Insurance Coverage Requirements.** Consultant shall include all of its subcontractors as insureds under Consultant's own policies, or shall provide County with each of its subcontractor's separate evidence of insurance coverage. Consultant shall be responsible for verifying that each of its subcontractor complies with the Required Insurance provisions herein, and shall require that each subcontractor name the County and Consultant as additional insureds on the subcontractor's General Liability policy. Consultant shall obtain County's prior review and approval of any subcontractor request for modification of the Required Insurance.

(j) **Deductibles and Self-Insured Retentions (SIRs).** Consultant's policies shall not obligate the County to pay any portion of any Consultant deductible or SIR. The County retains the right to require Consultant to reduce or eliminate policy deductibles and SIRs as respects the County, or to provide a bond guaranteeing Consultant's payment of all deductibles and SIRs, including all related claims investigation, administration and defense expenses. Such bond shall be executed by a corporate surety licensed to transact business in the State of California.

(k) **Claims Made Coverage.** If any part of the Required Insurance is written on a claims made basis, any policy retroactive date shall precede the effective date of this Agreement. Consultant understands and agrees it shall maintain such coverage for a period of not less than three (3) years following Agreement expiration, termination or cancellation.

(l) **Application of Excess Liability Coverage.** Consultant may use a combination of primary and excess insurance policies which provide coverage as broad as the underlying primary policies, to satisfy the Required Insurance provisions.

(m) **Separation of Insureds.** All liability policies shall provide cross-liability coverage as would be afforded by the standard ISO (Insurance Services Office, Inc.) separation of insureds provision with no insured versus insured exclusions or limitations.

(n) **Alternative Risk Financing Programs.** The County reserves the right to review, and then approve, Consultant use of self-insurance, risk retention groups, risk purchasing groups, pooling arrangements and captive insurance to satisfy the Required Insurance provisions. The County and its Agents shall be designated as an Additional Covered Party under any approved program.

(o) **County Review and Approval of Insurance Requirements.** The County reserves the right to review and adjust the Required Insurance provisions, conditioned upon County's determination of changes in risk exposures.

§ 403. Insurance Coverage. (a) Consultant shall provide the programs of insurance set forth in this § 403 at such limits as are set forth in the Primary Document. If no limits are specified in the Primary Document, the default limits specified in this § 403 shall apply.

(b) **Commercial General Liability** insurance (providing scope of coverage equivalent to ISO policy form CG 00 01), naming County and its Agents as an additional insured, with limits of not less than:

General Aggregate: \$2 million
Products/Completed Operations Aggregate: \$1 million

Personal and Advertising Injury: \$1 million
Each Occurrence: \$1 million

(c) **Automobile Liability** insurance (providing scope of coverage equivalent to ISO policy form CA 00 01) with limits of not less than \$1 million for bodily injury and property damage, in combined or equivalent split limits, for each single accident. Insurance shall cover liability arising out of Consultant's use of autos pursuant to this Agreement, including owned, leased, hired, and/or non-owned autos, as each may be applicable.

(d) **Workers Compensation and Employers' Liability** insurance or qualified self-insurance satisfying statutory requirements, which includes Employers' Liability coverage with limits of not less than one million (\$1,000,000) per accident. If Consultant will provide leased employees, or, is an employee leasing or temporary staffing firm or a professional employer organization (PEO), coverage also shall include an Alternate Employer Endorsement (providing scope of coverage equivalent to ISO policy form WC 00 03 01 A) naming the County as the Alternate Employer, and the endorsement form shall be modified to provide that County will receive not less than thirty (30) days advance written notice of cancellation of this coverage provision. If applicable to Consultant's operations, coverage also shall be arranged to satisfy the requirements of any federal workers or workmen's compensation law or any federal occupational disease law.

§ 404. Intentionally Left Blank.

§ 405. Intentionally Left Blank.

§ 406. Intentionally Left Blank.

§ 407. Intentionally Left Blank.

§ 500. OPERATIONAL RESPONSIBILITIES

§ 501. County Rules. Consultant shall, in all details of the Services to be performed by Consultant, comply with and abide by all applicable rules, regulations and directions of the County, and shall be governed by the policy and guideline requirements of the Commission, relevant County commissions and, to the extent applicable, State and/or federal agencies responsible for funding the services herein.

§ 502. Permits/Licenses. Consultant shall comply with all applicable County and local ordinances and all State and federal laws, and in the course thereof, obtain and keep in effect, at a cost solely borne by the Consultant, all permits and licenses required to conduct the Services.

§ 503. Public Statements. Consultant shall indicate in any press statement(s) or release(s) to the public that is related to the services provided herein, that such services are funded by the County. All such releases, statements or press or public activities shall be approved and coordinated with the Executive Director.

§ 504. Staff Identification. (a) Consultant shall provide for him/herself and all Consultant staff providing services under this Agreement with a photo identification badge in accordance with County specifications (said badge to be clearly distinguishable from County employee identification badges). Specifications may change at the discretion of the County and Consultant will be provided new specifications as required. The format and content of the badge is subject to the County's approval prior to the Consultant implementing the use of the badge.

Consultant and his/her staff, while on duty or when entering any County facility or County grounds, shall prominently display the photo identification badge on the upper part of the body.

(b) Consultant shall notify the County within one business day when staff are terminated or otherwise removed from working under this Agreement. Consultant is responsible to retrieve and immediately destroy the staff's photo identification badge at the time of removal. Upon termination or expiration of this Agreement, Consultant shall immediately destroy any remaining badge(s) used to comply with this **§ 504**, and certify same to the County.

(c) If County requests the removal of Consultant's staff, Consultant is responsible to retrieve and immediately destroy the staff person's photo identification badge at the time of removal.

§ 600. AUDITS/RECORDS/REPORTS

§ 601. Audits. (a) The County Auditor-Controller shall at all times have access for audit purposes to the books, records, and accounts maintained by the Consultant in connection with all money expended under the terms of this Agreement.

(b) The Consultant shall take all actions necessary to enable the County Auditor-Controller or other authorized County representative(s) to clearly determine whether the Consultant is properly performing its contractual obligations, especially in relation to payments received.

(c) If, at any time during the term of this Agreement or within five (5) years after the expiration or termination of this Agreement, authorized representatives of County conduct an audit of Consultant regarding the services provided to County hereunder and if such audit finds that County's dollar liability for such services is less than payments made by County to Consultant, then Consultant agrees that the difference, at the County's discretion and in its sole direction, shall be either:

(1) Repaid forthwith by Consultant to County by cash payment; or

(2) Credited against future payments hereunder to Consultant. If such audit finds that County's dollar liability for services provided hereunder is more than payments made by County to Consultant, then the difference shall be paid to Consultant by County provided that in no event shall the County's maximum obligation for this Agreement exceed the maximum contract sum.

(d) Failure by the Consultant to comply with the requirements of this **§ 601** shall constitute a material breach of contract upon which the County may cancel, terminate, or suspend this Agreement.

§ 602. Inspection of Records. (a) During normal business hours, Consultant shall allow the County to inspect the books, records, documents and other evidence bearing on the costs and expenses of the Consultant with respect to work performed hereunder to determine compliance with the terms of this Agreement, and shall allow the Executive Director, the County and/or authorized State or federal governmental representatives access for any other purpose incidental to the performance of the responsibilities of those governmental entities.

(b) All material subject to inspection, including time cards signed by employee and supervisor, and all pertinent cost, accounting, financial records, and proprietary data, must be

kept and maintained by the Consultant in a location within Los Angeles County for a period of five (5) years after completion of this Agreement unless County's written permission is obtained to dispose of material prior to this time. In the event Consultant's books, records or documents are located outside the County of Los Angeles, the Consultant agrees to pay the County for traveling and per diem costs connected with an inspection or audit.

§ 603. Records/Data. (a) All data and information collected by Consultant in performance of its obligations under the terms of this Agreement shall remain or become the property of the County and shall not be appropriated by the Consultant for private, proprietary use. All reports and other data collected during the term of this Agreement shall be relinquished to the County upon termination of this Agreement.

(b) The Consultant shall maintain all books, records, documents or other evidence bearing on the costs and expenses of the Consultant with respect to work performed hereunder, as are deemed necessary or required by the County or State of federal regulations or rules, for five (5) years after final settlement under this Agreement unless permission to destroy them is granted by authorized County representative.

(c) County obtains the right to use, duplicate and disclose in whole or in part, in any manner, for any purpose whatsoever, any information or data generated from the services rendered by the Consultant under the terms of this Agreement.

(d) This provision shall survive termination or expiration of the Agreement.

§ 604. Progress Reports. The Consultant shall, at the direction of the Executive Director, submit periodic progress reports outlining progress in completing services set forth in this Agreement.

§ 700. TERMINATION/CANCELLATION OF SERVICES

§ 701. Termination of Agreement for Default. (a) This Agreement may be terminated in whole or in part by the County providing to Consultant a written Notice of Default if the Consultant fails to perform any covenant or condition of this Agreement, as determined by the Executive Director.

(b) The Consultant shall have not more than ten (10) calendar days from the date of the Notice of Default in which to cure the Default(s), however, in her sole discretion, the Executive Director, may extend this period or authorize a longer period for cure.

(c) Without limitation of any additional rights or remedies to which it may be entitled, if the County terminates all or part of the Consultant's event/performance for Consultant's Default, the County, in its sole discretion, may procure a replacement performance(s) and the Consultant shall be liable for all excess County costs incurred in connection with seeking the replacement performance(s), as determined by the County in its sole discretion.

§ 702. Termination for Convenience. Except as otherwise provided in this Agreement, the County may terminate this Agreement upon thirty (30) days written notice to the Consultant without liability for any services to be performed after the date of such cancellation/termination, when such action is deemed by the County to be in its best interest. Termination of work hereunder shall be effected by delivery to the Consultant of a Notice of Termination specifying the extent to which performance of work under this Agreement is terminated,

and the date upon which such termination becomes effective. In the event of termination, the County shall pay the Consultant for all services completed prior to the effective date of such termination, less payments previously paid by the County for such services.

§ 703. Termination for Improper Consideration. (a) The County may, by written notice to the Consultant, immediately terminate the right of the Consultant to proceed under this Agreement if it is found that consideration, in any form, was offered or given by the Consultant either directly or through an intermediary, to any County officer, employee or agent with the intent of securing the Agreement or securing favorable treatment with respect to the award, amendment or extension of the Agreement or the making of any determinations with respect to the Consultant's performance pursuant to the Agreement. In the event of such termination, the County shall be entitled to pursue the same remedies against the Consultant as it could pursue in the event of default by the Consultant.

(b) Consultant shall immediately report any attempt by a County officer or employee to solicit such improper consideration. The report shall be made either to the County manager charged with the supervision of the employee or to the County Auditor-Controller's Employee Fraud Hotline at (213) 974-0914 or (800) 544-6861.

(c) Among other items, such improper consideration may take the form of cash, discounts, service, the provision of travel or entertainment, or tangible gifts.

§ 704. Termination for Breach of Warranty to Maintain Compliance with County's Child Support Compliance Program. Failure of Consultant to maintain compliance with the requirements set forth in § 213 shall constitute a default by Consultant under this Agreement. Without limiting the rights and remedies available to the County under any other provision of this Agreement, failure to cure such default within 90 days of notice by the County shall be grounds upon which the County may terminate this Agreement.

§ 705. Force Majeure. (a) The parties will be excused from the performance of this Agreement in whole or in part, only by reason of the following causes:

- (1) when such is prevented by operation of law;
- (2) when such is prevented by an irresistible superhuman cause, including but not limited to flood, earthquakes and fires; and,
- (3) when such is prevented by an act of the public enemies of the State of California or of the United States of America, or by strike, mob violence, fire, delay in transportation beyond the control of Consultant, or unavoidable casualty.

(b) In the event the Consultant's performance is excused in accordance with this § 705, and the services are not provided, the Consultant agrees to reimburse the County the any amounts previously paid by the County; excluding extraordinary costs and expenses incurred by the Consultant as a direct result of instructions from the County; provided, however, that such costs and expenses have been approved by the Executive Director in his sole discretion.

§ 706. Program Termination. In the event the services provided herein are directly related to a federal, State or local program and said program is terminated for any reason, the County may terminate this Agreement immediately without further liability for services yet to be rendered.

§ 707. Termination for Non-Appropriation of Funds. The County's obligation is payable only from funds appropriated for the purpose of this Agreement. All funds for payments after the end of the current fiscal year are subject to the County's legislative appropriation for this purpose. In the event this Agreement extends into succeeding fiscal year periods and the Board of Supervisors does not allocate sufficient funds for the next succeeding fiscal year payments, services shall automatically be terminated in accordance with the provisions of **§ 702** (Termination for Convenience), as of the end of the then current fiscal year; provided, however, that the notice required in such an event may be less than that required under **§ 702**. The County shall make a good faith effort to notify the Consultant in writing of such non-allocation at the earliest time.

§ 708. Consultant Action Upon Termination. After receipt of a Notice of Termination pursuant to the terms of this Agreement, and except as otherwise directed by the Executive Director or his designee, the Consultant shall:

(a) Incur no new or additional obligations in connection with the terminated work, and on the date set in the Notice of Termination, the Consultant shall stop work to the extent specified.

(b) Take all reasonable steps to minimize costs allocable to the work terminated by the notice.

(c) Terminate outstanding orders and subcontracts as they relate to the terminated work. The Consultant shall settle the liabilities and claims arising out of the termination of subcontracts and order connected with the terminated work.

(d) Complete performance of such part of the work that shall not have been terminated by the Notice of Termination.

§ 800. GENERAL PROVISIONS

§ 801. Contract Modifications/Amendments. This Agreement fully expresses the Agreement of the parties. Except where expressly provided herein, any modification or amendment of the terms or conditions of this Agreement must be by means of a separate written document approved by the Executive Director. No oral conversation between any officer or employee of the parties shall modify or otherwise amend this Agreement in any way.

§ 802. Assignments. This Agreement may not be assigned, in whole or in part, without the written consent of the County. Absent such approval, any attempt by the Consultant to assign this Agreement shall be void and shall constitute a material breach of this Agreement upon which the County may immediately terminate this Agreement.

§ 803. Notices. (a) The Executive Director shall be the County representative to whom the Consultant shall forward all notices, documents, reports, and records as required herein. Notices to the parties shall be addressed as listed in the Agreement

(b) Notices, demands and communications to be given hereunder by either party shall be made in writing and may be effected by personal delivery or by registered or certified mail, postage prepaid, return receipt requested, and shall be deemed communicated as of the date of mailing.

(c) If the name and/or address of the person designated to receive the notices, demands or communications changes, the affected party shall notify the other party in writing of such change in accord with this section, within five (5) working days of said change.

§ 804. Waivers. (a) Any waiver by the County of any breach of any one or more of the covenants, conditions, terms and agreements contained herein shall not be construed to be a waiver of any subsequent or other breach of the same or any other covenant, condition, term or agreement contained herein, nor shall failure on the part of the County to require exact, full and complete compliance with any of the covenants, conditions, terms or agreements contained herein be construed as in any manner changing the terms of this Agreement or stopping the County from enforcing the full provision thereof.

(b) No delay, failure, or omission of the County to exercise any right, power, privilege or option, arising from any default, nor any subsequent payments then or thereafter made shall impair any such right, power, privilege or option, or be construed as a waiver of or acquiescence in such default or as a relinquishment of any right.

(c) Waivers of the provisions of this Agreement shall be in writing and signed by the Executive Director.

§ 805. Validity. The invalidity of any provision of this Agreement shall not void or affect the validity of any other provision.

§ 806. Entire Agreement. (a) This Agreement constitutes the entire, full, complete and exclusive statement of understanding between the parties which supersede all previous written or oral agreements, and all prior communications between the parties relating to the subject matter of this Agreement.

(b) Consultant warrants that he/she has received a copy of this Agreement, including all exhibits thereto, and upon execution of this Agreement, it shall be Consultant's responsibility to retain on file, and to abide by the entire Agreement.

§ 807. Captions. The section headings appearing herein shall not be deemed to govern, limit, modify or in any way affect the scope, meaning or intent of these terms and conditions.

§ 808. Proprietary Rights. (a) Any materials, data and information not developed under this Agreement, which Consultant considers to be proprietary and confidential, shall be plainly and prominently marked by Consultant as "TRADE SECRET", "PROPRIETARY", or "CONFIDENTIAL".

(b) County will use reasonable means to ensure that Consultant's proprietary and confidential materials, data and information are safeguarded and held in confidence. However, County will notify Consultant of any Public Records Act request for items described in **§ 808 (a)**. County agrees not to reproduce or distribute such materials, data and information to non-County entities without the prior written permission of Consultant.

(c) Notwithstanding any other provision of this Agreement, County shall not be obligated in any way under **§ 808** for:

(1) Any material, data and information not plainly and prominently marked with restrictive legends as set forth in **§ 808 (a)**;

(2) Any materials, data and information covered under **§ 808**; and

(3) Any disclosure of any materials, data and information which County is required to make under the California Public Records Act or otherwise by law.

(d) Consultant shall protect the security of and keep confidential all materials, data and information received or produced under this Agreement. Further, Consultant shall use whatever security measures are necessary to protect all such materials, data and information from loss or damage by any cause, including but not limited to, fire and theft.

(e) Consultant shall not disclose to any party any information identifying, characterizing or relating to any risk, threat, vulnerability, weakness or problem regarding data security in County's computer systems, or to any safeguard, countermeasure, contingency plan, policy or procedure for data security contemplated or implemented by County, without County's prior written consent.

(f) The provisions of **§ 808(c)**, **(d)** and **(e)** shall survive the expiration or termination of this Agreement.

§ 809. Subcontracting. (a) No performance of this Agreement or any portion thereof may be subcontracted by the Consultant without prior written notice to the Executive Director or her authorized designee. Furthermore, Consultant agrees that, to the extent any part of this Agreement is to be subcontracted, Consultant shall comply with all County, State and/or federal procurement requirements established for the Program.

(b) Any attempt by the Consultant to subcontract any performance of the terms or conditions of this Agreement without first providing written notice to the Executive Director or her authorized designee, shall be null and void and shall constitute a breach of this Agreement.

(c) All notices of subcontracting shall be directed to the Executive Director and shall, at a minimum, include:

(1) A description of the services to be provided by the subcontract; and

(2) Identification of the proposed subcontractor(s) and an explanation of why and how the proposed subcontractor(s) were selected.

(d) Subcontracts shall be made in the name of the Consultant and shall neither bind nor purport to bind the County. The making of subcontracts hereunder shall not relieve the Consultant of any requirement under the terms of this Agreement, including, but not limited to, the duty to properly supervise and coordinate the work of subcontractor(s). Notice to the Executive Director of any subcontract shall not be construed to constitute a determination of the allowability of any cost under this Agreement. In no event shall approval of any subcontract by the Executive Director be construed as affecting any increase in the amount of this Agreement. Consultant shall be responsible for all costs associated with subcontracting.

§ 810. Public Records Act. (a) Any documents submitted by Consultant; all information obtained in connection with the County's right to audit and inspect Consultant's

documents, books, and accounting records pursuant to this Agreement; as well as those documents which were required to be submitted in response to a solicitation issued by the County for the awarding this Agreement, become the exclusive property of the County. All such documents become a matter of public record and shall be regarded as public records. Exceptions will be those elements in the California Government Code Section 6250 et seq. (Public Records Act) and which are marked "trade secret," "confidential," or "proprietary." The County shall not in any way be liable or responsible for the disclosure of any such records including, without limitation, those so marked, if disclosure is required by law, or by an order of court of competent jurisdiction.

(b) In the event the County is required to defend an action on a Public Records Act request for any of the aforementioned documents, information, books, records, and/or contents of an RFP or other solicitation marked "trade secret", "confidential", or "proprietary", the Consultant agrees to defend and indemnify the County from all costs and expenses, including reasonable attorney's fees, in action or liability arising under the Public Records Act.

§ 811 County's Quality Assurance Plan. County, through the Commission, will evaluate Consultant's performance under this Agreement on not less than an annual basis. Such evaluation will include assessing Consultant's compliance with all Agreement terms and performance standards. Consultant deficiencies which the Commission determines are severe or continuing and that may place performance of the Agreement in jeopardy if not corrected will be reported to the Executive Director. The report will include improvement/corrective action measures taken by the Commission staff and Consultant. If improvement does not occur consistent with the corrective action measures, the Executive Director may terminate this Agreement in whole or in part or impose other penalties as specified in the Agreement.

§ 812. Recycled Bond Paper. Consistent with the Board of Supervisor's policy to reduce the amount of solid waster disposal at the County landfills, the Consultant agrees to use recycled-content paper to the maximum extent possible in providing services.

§ 813. Nonexclusivity. Nothing in this Agreement is intended nor shall be construed as creating any exclusive arrangement with Consultant. This Agreement shall not restrict County from acquiring similar, equal or like services from other entities or sources.

§ 814. Endorsement. The Consultant shall not, in any manner, advertise, publish or represent that the County endorses the services herein provided without the prior written consent of the County. Any published document, opinion or article referencing the County must have prior written consent of the Executive Director.

§ 815. Governing Law. This Agreement shall be governed by, and construed in accordance with the laws of the State of California. Consultant agrees and consents to the exclusive jurisdiction of the courts of the State of California for all purposes regarding this Agreement and further agrees and consents that venue to any action brought hereunder shall be exclusively in the County of Los Angeles, California.

§ 816. Interpretation. No provision of this Agreement is to be interpreted for or against either party because that party or that party's legal representative drafted such provision.

§817. Warranty of Compliance with County's Defaulted Property Tax Reduction Program. Consultant acknowledges that County has established a goal of ensuring all individuals and businesses that benefit financially from County through contract are current in paying their property tax obligations (secured and unsecured roll) in order to mitigate the economic

burden otherwise imposed upon the County and its taxpayers. Unless Consultant qualifies for an exemption or exclusion, Consultant warrants and certifies that to the best of its knowledge it is now in compliance, and during the term of this contract will maintain compliance, with the Los Angeles County Code Chapter 2.206.

§818. Termination for Breach of warranty to Maintain compliance with county's Defaulted Property Tax Reduction Program. Failure of Consultant to maintain compliance with the requirements set forth in Section 817 "Warranty of Compliance with County's Defaulted Property Tax Reduction Program" shall constitute default under this contract. Without limiting the rights and remedies available to County under any provision of this contract, failure of Consultant to cure such default within 10 days of notice shall be grounds upon which County may terminate this contract an/or pursue debarment of Consultant, pursuant to County Code Chapter 2.206.

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School District Advancement Grant General Terms and Instructions Exhibit B

Congratulations on your Advancement Grant award! This General Terms and Instructions document contains all of the information you will need to manage your grant, meet grantee requirements and receive payments.

Please read this entire document thoroughly and visit our website at <http://www.lacountyartsforall.org/contracts/advancementgrant> to access up-to-date resources and information about managing your grant award.

CONTRACT OVERVIEW

Grant Period

The period of the grant is from the date of contract execution through June 30, 2017. *Please note that the invoicing and reporting deadline is May 15. All funds must be expended prior to the May 15 deadline.*

Contract Project Budget and Target Participation

Advancement Grant awards are less than the original grant request. As a result, please revise the project budget accordingly in the Adjusted Grant Budget and Participation Form linked in the section called *Requirements for Contracting* of this document.

Matching Funds

Grantees must demonstrate and report matching funds that ensure Los Angeles County funds do not exceed fifty percent (50%) of the total cost of the project. Please note that the contract provides that you may forfeit some or your entire grant award if you do not comply with this requirement.

Credit/Recognition

Grantees are asked to recognize support from Los Angeles County by placing the *Arts for All* logo on materials created and disseminated as part of the project funded by the Advancement Grant. Logos can be downloaded at <http://www.lacountyartsforall.org/about-arts-for-all/logos>.

It is your responsibility as a grantee to meet all award requirements. If you fail to comply with requirements, your contract may be suspended or terminated, and you may forfeit some or your entire grant award.

PANEL COMMENTS

Knowledgeable members of the arts education community assessed your funding request as part of the review process. To schedule a time to discuss panel feedback with staff, contact Keelia Postlethwaite, Program Associate, Arts for All, at artsforall@arts.lacounty.gov or 213-202-5858

REQUIREMENTS FOR CONTRACTING

The following requirements must be met by your school district prior to the signing of your contract:

Adjusted Grant Budget and Target Participation

Grantees must provide the Arts Commission with the adjusted target participation and grant budget, including all expenses and matching funds related to the scope of your project to reflect your award amount.

The Adjusted Grant Budget and Participation Form was sent with the contract package. It may also be downloaded at <http://www.lacountyartsforall.org/contracts/advancementgrant> and must be submitted to artsforall@arts.lacounty.gov. The deadline for submitting to the Arts Commission the signed Advancement Grant Program Agreement and completing the Requirements for Contracting is **September 30, 2016**.

Forms must be completed accurately and in full:

- Grant budget table tabulates correctly and includes sufficient matching funds
- Adjusted scope of activities within the form align with the projection description in Section 2 of the Program Agreement
- All questions are completed

The Arts Commission must confirm acceptable completion of the form prior to final execution of the contract; any delays in submission of a complete and accurate form may delay final execution of the grant contract and consequently the distribution of the grant award.

Los Angeles County Vendor Number

Grantees must have a current vendor number registered with Los Angeles County. To obtain a vendor ID visit <http://camisvr.co.la.ca.us/webven/>. If you have questions relating to your vendor number, please contact vendor relations at (323) 267-2725.

Optional:

Once a Vendor number has been created grantees are encouraged to register for Vendor Self-Service (VSS) to support and ease account management. Upon registration in VSS, grantees have the option of enrolling in Direct Deposit. If interested, please follow the "Direct Deposit" instructions listed online at <http://lacountyarts.org/GrantsGeneralTerms.html>.

Assignment of a Project Lead

A district must assign a project lead who will manage the coordination, implementation and assessment of the project and all elements of the contract between the district and the County. If the project lead listed in the contract changes, the district must notify the Arts Commission and identify the name and contact information of the new project lead. Notification should occur before the existing project lead's responsibilities change so that a transition meeting can be scheduled between the former and future district project lead and the Arts Commission.

ROLES AND RESPONSIBILITIES DURING IMPLEMENTATION

The following requirements must be met by your school district during implementation of the Project:

- Project lead attends the County scheduled grantee convening on October 14, 2016.
- Project lead participates in a mid-project check in and site visit with County staff.
- Project lead completes a Final Report that includes a brief narrative on project outcomes, participation data, a final budget and at least one work sample.

CREDIT AND ACKNOWLEDGEMENT

Grantee will acknowledge the ("Project") as stated below in all digital and print communications, promotional, press and product materials:

[PROJECT] is supported by Arts for All, the LA County initiative dedicated to making the arts core in K-12 public education.

In addition,

- Grantee will include the above acknowledgement and the Arts for All logo on all Project digital and print communications, promotional and product materials. The Arts for All logo must be no smaller than one inch in diameter, no smaller than the Consultant logo, and be placed as a standalone. Grantee will submit all digital and print materials featuring the Arts for All logo to the LACAC's Director of Communications and Marketing for review and approval before finalizing, printing or distributing.
- Grantee will include the above acknowledgement and the Arts for All logo on all Project web pages and will hyperlink the Arts for All logo to the Arts for All website at lacountyartsforall.org.
- Grantee will include the above acknowledgement and the Arts for All logo on all Project email blasts.
- Grantee will verbally share the above acknowledgement in all events and presentations of the Project.
- Grantee will include the above acknowledgement in all press materials and releases. Grantee will submit draft press releases announcing the Project to the LACAC's Director of Communications and Marketing for review and approval before finalizing or distributing the release.
- Grantee will provide a minimum of 48 hours' notice for review and approval of credit and acknowledgment in all digital and print communications, promotional, press and product materials.
- This provision shall survive termination or expiration of this Agreement.

INVOICING AND REPORTING

Advancement Grant awards shall be paid in three installments.

Final payment requests and required reporting documentation are due by May 15, 2017.

- You may submit one (1) invoice for a maximum of 25% of the grant award following attendance at the County-scheduled grantee convening on October 14, 2016. This invoice is optional.
- You may submit one (1) invoice for a maximum of 50% of the grant award following successful completion of a mid-project check-in and site visit with County staff. This invoice is optional.
- You must submit one (1) invoice for all unpaid grant funds on or before May 15, 2017. This invoice is mandatory and must be accompanied by a completed Final Report. Payment pursuant to this invoice is contingent upon submission of the Final Report.

For detailed instructions and information about invoicing and reporting requirements, please visit <http://www.lacountyartsforall.org/contracts/advancementgrant>.

PROJECT AMENDMENTS

Grant activities and expenses must be consistent with those approved for funding. If changes in the contracted project are necessary, you must:

1. Contact the Arts Commission's *Arts for All* staff and set up a project amendment phone appointment;
2. Complete the Project Amendment Form found online at the link below <http://lacountyartsforall.org/docs/grants/ProjectAmendment.doc>.
3. Submit, via email to Artsforall@arts.lacounty.gov, the Project Amendment Form with a project amendment letter written on your school district's letterhead. The project amendment letter shall, at a minimum, include the following information:
 - a. Advancement Grant contract number,
 - b. Specific change(s) requested,
 - c. Justification for each requested change(s),
 - d. Revised project budget, if applicable, or else a statement that, "No revised project budget has been included in this amendment,"
 - e. Contact information, including a phone number, fax number and e-mail address,
 - f. A statement which reads as follows: "The parties agree to amend the terms of the contract as set forth in this amendment. Except as amended herein, all other terms and conditions of this contract shall remain in full force and effect," and
 - g. Signature of two authorizing officials of your school district.

No project amendment is effective unless and until grantee receives approval from the Arts Commission in the form of a signed project amendment form. Until such time as grantee receives such written approval, grantee shall only incur costs and shall only carry out its project in a manner consistent with the terms and conditions of the original contract.

CONTACT ARTS FOR ALL STAFF

For questions regarding your Advancement Grant award or project, project amendments, applications or eligibility, please contact **Megan Kirkpatrick**, Senior Manager, Arts for All, at MKirkpatrick@arts.lacounty.gov.

For invoicing and reporting inquiries, please contact **Keelia Postlethwaite**, Program Associate, Arts for All, at KPostlethwaite@arts.lacounty.gov.

Los Angeles County Arts Commission
1055 Wilshire Blvd., Suite 800
Los Angeles, CA 90017
(213) 202-5858
artsforall@arts.lacounty.gov
www.lacountyartsforall.org
www.lacountyarts.org



ARTS FOR ALL ADVANCEMENT GRANT ADJUSTED GRANT BUDGET & PARTICIPATION FORM

INSTRUCTIONS

*This form is to be completed and submitted by all grantees prior to contract submission. Enter or update primary contact information. If you are a first time grantee, please begin the process of obtaining a County Vendor Number and enter into the form below (see Exhibit B for directions). **Complete this form in full and submit prior to the signing of your contract.***

DISTRICT INFORMATION

Organization ("Grantee"): **Castaic Union School District**
 Vendor Number: **13642901**
 Primary Contact: Janene Maxon
 Email Address: jmaxon@castaicusd.com
 Award Amount: **\$7,600**
 Project Description: To support professional development in arts integration and curriculum development for Elementary classroom teachers, and support for elementary instrumental music programming.

SCOPE AND BUDGET ADJUSTMENT JUSTIFICATION

1. After considering the award amount, select option **A**, **B** or **C** below.
 - A. **We will increase our match:** My organization will increase its match to cover the difference between the amount requested and the award amount. The project and budget will remain essentially the same as in our application. All costs will be incurred within the grant period.
 - B. **We need to make changes and revise the budget:** Given the award amount, my organization can do the project but will need to make modifications (e.g., scope of activities, participants, and budget).
 - C. **We cannot undertake the proposed project and need to make substantial changes:** Please proceed with completing the form and contact us. *A phone call must be scheduled and conducted prior to contracting.*
2. If you selected Option B above, describe how the district will scale down the scope of activities for the funded project.
 1. We will continue to move forward with our District-wide Orchestra. It will be much smaller in scale and we won't purchase additional instruments. We decided to continue with the goal of implementing the orchestra this year in order to prepare and publicize for an "in-school" orchestra at all three of our elementary sites next year.
 2. We have adjusted our Direct Services to Students, as our school sites were able to finance additional workshops, residencies and performances. Part of our Direct Services to Students will include our TEAL trained staff to go in classes at the four school sites and teach/model lessons to enhance our visual arts goals.

3. We will continue to partner with the SCV Districts and COC Performing Arts Center in which our staff is trained in Arts Integration via Kennedy Center teaching artists.
4. We were also able to keep our proposed budget line item to allow staff who are TEAL and Kennedy Center train to work collaboratively to develop lessons for our TK-8 grade teachers. This will also include time to learn about documenting and data collection.

3. If you selected Option C above, describe the proposed scope of work and justify the requested change. The updated project scope must address one or more goals for advancing arts education in your schools as identified through a board approved strategic plan for arts education.

Click here to enter text.

PARTICIPATION ADJUSTMENT

4. Considering the budget adjustment, enter the adjusted target participation
 Adjusted target participation is:
 # of students 2,300
 # of teachers 104
 # of schools 4

PROJECT BUDGET ADJUSTMENT

5. Enter the adjusted project budget in the table below to reflect your award amount. *Include matching funds with at least a 1:1 ratio (matching funds may exceed grant award).*

ADJUSTED GRANT BUDGET	ADVANCEMENT GRANT AWARD	CASH MATCHING FUNDS a minimum of 100% of award amount
Direct Services to Students (e.g. teaching artists, other provider fees and field trips)	\$2,950	\$2,950
Professional Development (e.g. provider fees, teacher participation costs and purchased materials)	\$3,000	\$3,000
Curriculum Development (e.g. provider fees, teacher participation costs and purchased materials)	\$900	\$900
District Arts Coordination	0	0
Instruments, Equipment, Instructional Supplies/Materials	0	0
Other: Contracted Instrumental Music Consultant	\$750	\$750
GRAND TOTAL EXPENSES	\$7,600	\$7,600

ADJUSTMENT AUTHORIZATION

6. Enter the name of the Authorizing Official approving this update. A signature is not required.

Name: Janene Maxon

Title: Assist. Supt. of Ed Services

Email Address: jmaxon@castaicusd.com

Date: 9/30/16

DIRECTIONS FOR SUBMISSION

The deadline for submitting to the Arts Commission the signed Advancement Grant Program Agreement and completing the Requirements for Contracting is **September 30, 2016**.

Return the Adjusted Grant Budget and Participation Form via fax to 213-580-0017 or email to Keelia Postlethwaite at artsforall@arts.lacounty.gov.

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

H

Meeting Date: March 9, 2017

Item Title: Approval of Certification of 2nd Interim Report for 2016-2017

Item Type: Action

BACKGROUND:

The second interim budget is due mid-March. One purpose of the interim report is to ensure that the school boards monitor the budget during the year. This interim report has changes in revenues and expenditures.

FISCAL IMPLICATIONS:

The ending balance of the General Fund will be included in the report.

RECOMMENDATION:

Certify the 2nd Interim Report as submitted.

Submitted by: Linette Hodson, Chief Business Officer
Julia Phippen, Supervisor of Business Services

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	114,538.00	117,881.00	53,931.80	128,701.00	(8,840.00)	-7.5%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	20,035.00	6,822.58	17,000.00	3,035.00	15.1%
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			114,538.00	137,896.00	60,754.48	143,701.00	(5,805.00)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,544.00	747.00	211.85	232.00	515.00	68.9%
PERS		3201-3202	7,704.00	8,711.00	4,916.21	10,416.00	(1,705.00)	-19.6%
OASDI/Medicare/Alternative		3301-3302	9,141.00	10,195.00	4,661.07	10,784.00	(569.00)	-5.8%
Health and Welfare Benefits		3401-3402	2,552.00	4,578.00	2,244.62	4,578.00	0.00	0.0%
Unemployment Insurance		3501-3502	65.00	67.00	30.55	70.00	(3.00)	-4.5%
Workers' Compensation		3601-3602	3,125.00	3,668.00	1,821.29	4,267.00	(801.00)	-16.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3902	3,150.00	3,150.00	1,737.71	3,150.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,281.00	31,114.00	15,423.40	33,497.00	(2,383.00)	-7.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	974.00	8,998.00	5,773.71	8,998.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			974.00	8,998.00	5,773.71	8,998.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25.00	1,000.00	1,514.30	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,600.00	5,600.00	1,750.79	5,600.00	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	13,739.00	22,673.00	4,921.38	22,673.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,364.00	29,273.00	8,186.47	29,273.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			193,157.00	207,281.00	90,138.04	215,489.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016/17 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	4.56	5.00	5.00	New
5) TOTAL REVENUES			0.00	0.00	4.56	5.00		
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	4.56	5.00		
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	4.56	5.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	935.50	935.50		935.50	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)			935.50	935.50		935.50		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			935.50	935.50		935.50		
2) Ending Balance, June 30 (E + F1e)			935.50	935.50		940.50		
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	935.50	935.50		940.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4.56	5.00	5.00	New
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4.56	5.00	5.00	New
TOTAL, REVENUES			0.00	0.00	4.56	5.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	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%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	7,136.80	10,000.00	10,000.00	New
5) TOTAL REVENUES			0.00	0.00	7,136.80	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	3,301.09	25,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	112,000.00	34,700.00	91,783.87	182,700.00	(148,000.00)	-426.5%
6) Capital Outlay		6000-6999	1,542,784.81	1,465,475.00	696,708.51	1,475,719.00	(10,244.00)	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,679,784.81	1,525,175.00	791,773.47	1,663,419.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,679,784.81)	(1,525,175.00)	(784,636.67)	(1,673,419.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	126,196.00	126,196.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8978	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	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	126,196.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,679,784.81)	(1,525,175.00)	(784,636.67)	(1,547,223.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,040,897.02	2,040,897.02		2,040,897.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,040,897.02	2,040,897.02		2,040,897.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,040,897.02	2,040,897.02		2,040,897.02		
2) Ending Balance, June 30 (E + F1e)			381,112.21	515,722.02		493,674.02		
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	381,112.21	515,722.02		493,674.02		
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								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,136.80	10,000.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	7,136.80	10,000.00	10,000.00	New
TOTAL REVENUES			0.00	0.00	7,136.80	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	25,000.00	25,000.00	3,301.09	25,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	3,301.09	25,000.00	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	102,500.00	25,000.00	85,263.87	173,000.00	(148,000.00)	-592.0%
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	8,500.00	8,500.00	6,500.00	8,500.00	0.00	0.0%
Communications		5900	1,000.00	1,200.00	0.00	1,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,000.00	34,700.00	91,763.87	182,700.00	(148,000.00)	-428.5%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	7,500.00	7,500.00	0.00	7,500.00	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	1,535,284.81	1,457,975.00	696,708.51	1,468,219.00	(10,244.00)	-0.7%
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			1,542,784.81	1,465,475.00	696,708.51	1,475,719.00	(10,244.00)	-0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,679,784.81	1,525,175.00	791,773.47	1,683,419.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	126,196.00	126,196.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	126,196.00	126,196.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		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)			0.00	0.00	0.00	126,196.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	86,500.00	86,500.00	17,116.33	86,500.00	0.00	0.0%
5) TOTAL REVENUES			86,500.00	86,500.00	17,116.33	86,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,949.00	26,697.00	13,348.50	26,697.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,329.00	8,269.00	4,191.14	8,561.00	(312.00)	-3.8%
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	535.00	600.00	(600.00)	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			35,278.00	34,966.00	18,074.64	35,878.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			51,222.00	51,534.00	(958.31)	50,622.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		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)			51,222.00	51,534.00	(958.31)	50,622.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	525,948.10	525,948.10		525,948.10	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			525,948.10	525,948.10		525,948.10		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			525,948.10	525,948.10		525,948.10		
2) Ending Balance, June 30 (E + F1e)			577,170.10	577,482.10		576,570.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	577,170.10	577,482.10		576,570.10		
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 STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	2,561.74	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	85,000.00	85,000.00	14,554.59	85,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,500.00	86,500.00	17,116.33	86,500.00	0.00	0.0%
TOTAL, REVENUES			86,500.00	86,500.00	17,116.33	86,500.00		

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	26,649.00	26,697.00	13,348.50	26,697.00	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			26,649.00	26,697.00	13,348.50	26,697.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,741.00	3,708.00	1,801.74	3,708.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,062.00	2,042.00	1,097.00	2,042.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,796.00	1,796.00	920.98	2,025.00	(229.00)	-12.8%
Unemployment Insurance		3501-3502	13.00	13.00	7.16	13.00	0.00	0.0%
Workers' Compensation		3601-3602	717.00	710.00	364.26	793.00	(83.00)	-11.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,329.00	8,269.00	4,191.14	8,581.00	(312.00)	-3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	535.00	600.00	(600.00)	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	535.00	600.00	(600.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			35,278.00	34,966.00	18,074.64	35,978.00		

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

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	126,196.00	(126,196.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	126,196.00	(126,196.00)	New
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	2,674,868.00	2,797,894.00	0.00	2,924,980.00	127,086.00	4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,674,868.00	2,797,894.00	0.00	2,924,980.00	127,086.00	4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,674,868.00	2,797,894.00	0.00	2,798,784.00	(890.00)	0.0%

2016-17 Second 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	17,899,188.00	17,888,202.00	10,064,278.04	17,896,445.00	8,243.00	0.0%
2) Federal Revenue		8100-8299	578,449.00	526,379.00	40,514.20	533,269.00	6,890.00	1.3%
3) Other State Revenue		8300-8599	938,152.00	945,064.00	591,566.29	2,165,346.00	1,220,282.00	129.1%
4) Other Local Revenue		8600-8799	1,772,672.00	1,687,649.00	817,002.27	1,742,034.00	54,385.00	3.2%
5) TOTAL, REVENUES			21,188,461.00	21,047,294.00	11,513,360.80	22,337,094.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,189,186.00	9,160,850.00	4,897,115.47	9,184,875.00	(24,025.00)	-0.3%
2) Classified Salaries		2000-2999	3,768,370.00	3,764,061.00	1,804,208.40	3,687,178.00	76,883.00	2.0%
3) Employee Benefits		3000-3999	3,717,768.00	3,602,920.00	1,943,569.85	4,734,020.00	(1,131,100.00)	-31.4%
4) Books and Supplies		4000-4999	605,727.00	677,634.00	306,144.46	682,389.00	(4,755.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	2,232,812.00	2,319,603.00	1,093,172.69	2,409,062.00	(89,459.00)	-3.9%
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	675,000.00	675,000.00	148,587.02	725,000.00	(50,000.00)	-7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,188,843.00	20,200,068.00	10,192,797.89	21,422,524.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			999,618.00	847,226.00	1,320,562.91	914,570.00		
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	126,196.00	(126,196.00)	New
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	1.00	0.00	0.00	(1.00)	100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1.00	0.00	(126,196.00)		

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)			999,618.00	847,227.00	1,320,562.91	788,374.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,754,376.40	2,754,376.40		2,754,376.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,754,376.40	2,754,376.40		2,754,376.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,754,376.40	2,754,376.40		2,754,376.40		
2) Ending Balance, June 30 (E + F1e)			3,753,994.40	3,601,603.40		3,542,750.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			223,383.78	167,989.04		196,420.10		
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	336,279.10	430,000.00		430,000.00		
17-18 Textbook Adoption	0000	9780				300,000.00		
17-18 BEST Project	0000	9780				130,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		647,000.00		
Unassigned/Unappropriated Amount			3,191,331.52	3,000,634.36		2,266,330.30		

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	10,361,529.00	10,350,543.00	6,330,952.00	10,151,270.00	(199,273.00)	-1.9%
Education Protection Account State Aid - Current Year		8012	2,892,169.00	2,892,169.00	1,540,382.00	2,890,905.00	(1,264.00)	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	25,250.00	25,250.00	11,321.03	25,250.00	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	3,579,873.00	3,579,873.00	1,864,226.33	3,752,477.00	172,604.00	4.8%
Unsecured Roll Taxes		8042	137,743.00	137,743.00	118,451.93	137,743.00	0.00	0.0%
Prior Years' Taxes		8043	78,412.00	78,412.00	90,196.18	75,215.00	(3,197.00)	-4.1%
Supplemental Taxes		8044	115,096.00	115,096.00	59,967.87	141,712.00	26,616.00	23.1%
Education Revenue Augmentation Fund (ERAF)		8045	708,859.00	708,859.00	45,080.88	721,873.00	13,014.00	1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	257.00	257.00	0.00	0.00	(257.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,699.82	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			17,899,188.00	17,888,202.00	10,064,278.04	17,896,445.00	8,243.00	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			17,899,188.00	17,888,202.00	10,064,278.04	17,896,445.00	8,243.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	326,943.00	304,722.00	(3,304.77)	304,722.00	0.00	0.0%
Special Education Discretionary Grants		8182	80,522.00	50,138.00	(13,129.97)	50,138.00	(2.00)	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	45,000.00	45,000.00	0.00	45,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	50,653.00	50,653.00	26,153.00	51,312.00	659.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	25,331.00	25,331.00	5,606.00	23,563.00	(1,768.00)	-7.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	50,535.00	25,189.94	58,536.00	8,001.00	15.8%
TOTAL, FEDERAL REVENUE			578,449.00	526,379.00	40,514.20	533,269.00	6,890.00	1.3%
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	519,672.00	519,672.00	472,880.00	556,221.00	36,549.00	7.0%
Lottery - Unrestricted and Instructional Materials		8560	412,680.00	412,680.00	109,888.24	427,773.00	15,093.00	3.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	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	0.00	126,196.00	126,196.00	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	5,800.00	12,712.00	8,798.05	1,055,156.00	1,042,444.00	8200.5%
TOTAL, OTHER STATE REVENUE			938,152.00	945,064.00	591,566.29	2,165,346.00	1,220,282.00	129.1%

2016-17 Second 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	100,000.00	100,000.00	40,080.75	65,000.00	(35,000.00)	-35.0%
Interest		8660	10,000.00	10,000.00	11,139.88	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	35,000.00	35,000.00	24,880.55	35,000.00	0.00	0.0%
Interagency Services		8677	265,000.00	287,000.00	71,722.50	287,000.00	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	42,000.00	63,921.00	135,173.29	153,306.00	89,385.00	139.8%
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	1,320,672.00	1,191,728.00	534,005.30	1,191,728.00	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			1,772,672.00	1,687,649.00	817,002.27	1,742,034.00	54,385.00	3.2%
TOTAL, REVENUES			21,188,461.00	21,047,294.00	11,513,380.80	22,337,094.00	1,289,800.00	6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,703,213.00	7,662,433.00	4,055,567.96	7,688,079.00	(25,646.00)	-0.3%
Certificated Pupil Support Salaries		1200	493,758.00	490,500.00	262,315.46	495,059.00	(4,559.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	992,195.00	1,007,917.00	579,232.05	1,001,737.00	6,180.00	0.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,189,166.00	9,160,850.00	4,897,115.47	9,184,875.00	(24,025.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	804,123.00	842,731.00	384,713.58	817,995.00	24,736.00	2.9%
Classified Support Salaries		2200	1,056,594.00	1,050,949.00	487,079.40	992,237.00	58,712.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	675,521.00	666,495.00	336,158.09	641,866.00	24,629.00	3.7%
Clerical, Technical and Office Salaries		2400	924,662.00	901,997.00	444,731.06	932,747.00	(30,750.00)	-3.4%
Other Classified Salaries		2900	307,470.00	301,889.00	151,526.27	302,333.00	(444.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			3,768,370.00	3,764,061.00	1,804,208.40	3,687,178.00	76,883.00	2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,247,903.00	1,179,056.00	628,091.53	2,218,825.00	(1,039,769.00)	-88.2%
PERS		3201-3202	401,885.00	391,025.00	188,815.91	397,672.00	(6,647.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	411,538.00	405,381.00	202,352.66	401,436.00	3,945.00	1.0%
Health and Welfare Benefits		3401-3402	1,001,040.00	973,753.00	561,859.19	987,435.00	(13,682.00)	-1.4%
Unemployment Insurance		3501-3502	6,530.00	6,454.00	3,271.15	6,422.00	32.00	0.5%
Workers' Compensation		3601-3602	349,383.00	339,987.00	179,987.33	381,922.00	(41,935.00)	-12.3%
OPEB, Allocated		3701-3702	24,764.00	52,564.00	34,734.16	65,383.00	(12,819.00)	-24.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	274,725.00	254,700.00	144,457.92	274,925.00	(20,225.00)	-7.9%
TOTAL, EMPLOYEE BENEFITS			3,717,768.00	3,602,920.00	1,943,569.85	4,734,020.00	(1,131,100.00)	-31.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	91,984.00	91,984.00	55,698.08	101,851.00	(9,867.00)	-10.7%
Books and Other Reference Materials		4200	4,800.00	5,000.00	1,631.33	5,000.00	0.00	0.0%
Materials and Supplies		4300	434,192.00	470,117.00	206,207.08	483,271.00	(13,154.00)	-2.8%
Noncapitalized Equipment		4400	74,751.00	110,533.00	42,607.97	92,267.00	18,266.00	16.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			605,727.00	677,634.00	306,144.48	682,389.00	(4,755.00)	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	160,000.00	160,000.00	32,022.55	160,000.00	0.00	0.0%
Travel and Conferences		5200	79,763.00	67,707.00	26,096.11	64,309.00	3,398.00	5.0%
Dues and Memberships		5300	16,000.00	20,000.00	11,589.72	20,000.00	0.00	0.0%
Insurance		5400-5450	165,041.00	171,852.00	171,852.00	171,852.00	0.00	0.0%
Operations and Housekeeping Services		5500	520,400.00	535,400.00	281,678.44	540,400.00	(5,000.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	348,377.00	374,616.00	242,028.13	429,700.00	(55,084.00)	-14.7%
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	868,231.00	909,028.00	274,326.97	924,801.00	(15,773.00)	-1.7%
Communications		5900	75,000.00	81,000.00	53,578.77	98,000.00	(17,000.00)	-21.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,232,812.00	2,319,603.00	1,093,172.69	2,409,062.00	(89,459.00)	-3.9%

2016-17 Second 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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	675,000.00	675,000.00	148,587.02	725,000.00	(50,000.00)	-7.4%
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	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)			675,000.00	675,000.00	148,587.02	725,000.00	(50,000.00)	-7.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,188,843.00	20,200,068.00	10,192,797.89	21,422,524.00	(1,222,456.00)	-6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	126,196.00	(126,196.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	126,196.00	(126,196.00)	New
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	1.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	1.00	0.00	0.00	(1.00)	100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1.00	0.00	(126,196.00)	126,197.00	#####

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
5640	Medi-Cal Billing Option	82,544.40
6264	Educator Effectiveness	0.32
6300	Lottery: Instructional Materials	64,357.01
6512	Special Ed: Mental Health Services	21,874.69
8150	Ongoing & Major Maintenance Account (RM,	19,023.06
9010	Other Restricted Local	8,620.62
Total, Restricted Balance		<u>196,420.10</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,590.00	4,590.00	1,261.46	4,590.00	0.00	0.0%
3) Other State Revenue		8300-8599	158,567.00	189,691.00	91,315.39	207,880.00	8,189.00	4.1%
4) Other Local Revenue		8600-8799	200.00	3,199.00	12,117.82	3,199.00	0.00	0.0%
5) TOTAL REVENUES			163,357.00	207,480.00	104,694.67	215,669.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	114,538.00	137,896.00	80,754.46	143,701.00	(5,805.00)	-4.2%
3) Employee Benefits		3000-3999	28,281.00	31,114.00	15,423.40	33,497.00	(2,383.00)	-7.7%
4) Books and Supplies		4000-4999	974.00	8,998.00	5,773.71	8,998.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,364.00	29,273.00	8,186.47	29,273.00	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			163,157.00	207,281.00	90,138.04	215,469.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			200.00	199.00	14,556.63	200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	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)			200.00	199.00	14,556.63	200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			200.00	199.00		200.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	200.00	200.00		200.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,590.00	4,590.00	1,261.46	4,590.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,590.00	4,590.00	1,261.46	4,590.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	470.00	470.00	119.39	470.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	158,097.00	199,221.00	91,186.00	207,410.00	8,189.00	4.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			158,567.00	199,691.00	91,315.39	207,880.00	8,189.00	4.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	119.32	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	2,999.00	11,998.50	2,999.00	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			200.00	3,199.00	12,117.82	3,199.00	0.00	0.0%
TOTAL REVENUES			183,357.00	207,480.00	104,694.67	215,669.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	17,899,188.00	17,888,202.00	10,064,278.04	17,896,445.00	8,243.00	0.0%
2) Federal Revenue		8100-8299	45,000.00	45,535.00	8,536.00	53,536.00	8,001.00	17.6%
3) Other State Revenue		8300-8599	838,872.00	845,784.00	577,544.35	889,055.00	43,271.00	5.1%
4) Other Local Revenue		8600-8799	175,000.00	180,000.00	180,712.23	232,614.00	52,614.00	29.2%
5) TOTAL, REVENUES			18,958,060.00	18,959,521.00	10,831,070.62	19,071,650.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,197,360.00	7,177,468.00	3,793,782.39	7,167,645.00	9,823.00	0.1%
2) Classified Salaries		2000-2999	2,839,540.00	2,828,904.00	1,349,850.92	2,777,575.00	51,329.00	1.8%
3) Employee Benefits		3000-3999	2,920,583.00	2,805,572.00	1,503,438.07	2,871,521.00	(65,949.00)	-2.4%
4) Books and Supplies		4000-4999	431,310.00	490,304.00	191,667.65	467,734.00	22,570.00	4.6%
5) Services and Other Operating Expenditures		5000-5999	1,861,802.00	1,932,360.00	1,003,005.02	2,022,480.00	(90,120.00)	-4.7%
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			15,250,595.00	15,234,608.00	7,841,744.05	15,306,955.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,707,465.00	3,724,913.00	2,989,326.57	3,764,695.00		
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	(2,674,868.00)	(2,797,893.00)	0.00	(2,924,980.00)	(127,087.00)	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,674,868.00)	(2,797,893.00)	0.00	(2,924,980.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,032,597.00	927,020.00	2,989,326.57	839,715.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,506,615.30	2,506,615.30		2,506,615.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,506,615.30	2,506,615.30		2,506,615.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,506,615.30	2,506,615.30		2,506,615.30		
2) Ending Balance, June 30 (E + F1e)			3,539,212.30	3,433,635.30		3,346,330.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stablization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	336,279.10	430,000.00		430,000.00		
17-18 Textbook Adoption	0000	9780				300,000.00		
17-18 BEST Project	0000	9780				130,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		647,000.00		
Unassigned/Unappropriated Amount		9790	3,199,933.20	3,000,635.30		2,266,330.30		

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	10,361,529.00	10,350,543.00	6,330,952.00	10,151,270.00	(199,273.00)	-1.9%
Education Protection Account State Aid - Current Year		8012	2,892,169.00	2,892,169.00	1,540,382.00	2,890,905.00	(1,264.00)	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	25,250.00	25,250.00	11,321.03	25,250.00	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	3,579,873.00	3,579,873.00	1,864,226.33	3,752,477.00	172,604.00	4.8%
Unsecured Roll Taxes		8042	137,743.00	137,743.00	118,451.93	137,743.00	0.00	0.0%
Prior Years' Taxes		8043	78,412.00	78,412.00	90,196.18	75,215.00	(3,197.00)	-4.1%
Supplemental Taxes		8044	115,096.00	115,096.00	59,967.87	141,712.00	26,616.00	23.1%
Education Revenue Augmentation Fund (ERAF)		8045	708,859.00	708,859.00	45,080.88	721,873.00	13,014.00	1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	257.00	257.00	0.00	0.00	(257.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,699.82	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			17,899,188.00	17,888,202.00	10,064,278.04	17,896,445.00	8,243.00	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			17,899,188.00	17,888,202.00	10,064,278.04	17,896,445.00	8,243.00	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	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 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	0.00	535.00	8,536.00	8,536.00	8,001.00	1495.5%
TOTAL, FEDERAL REVENUE			45,000.00	45,535.00	8,536.00	53,536.00	8,001.00	17.6%
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	519,672.00	519,672.00	472,880.00	556,221.00	36,549.00	7.0%
Lottery - Unrestricted and Instructional Materials		8560	319,200.00	319,200.00	97,752.43	325,922.00	6,722.00	2.1%
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	0.00	6,912.00	6,911.92	6,912.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			838,872.00	845,784.00	577,544.35	889,055.00	43,271.00	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	100,000.00	100,000.00	40,080.75	65,000.00	(35,000.00)	-35.0%
Interest		8660	10,000.00	10,000.00	11,139.88	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	35,000.00	35,000.00	24,880.55	35,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	30,000.00	35,000.00	104,611.05	122,614.00	87,614.00	250.3%
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			175,000.00	180,000.00	180,712.23	232,614.00	52,614.00	29.2%
TOTAL, REVENUES			18,958,060.00	18,959,521.00	10,831,070.62	19,071,650.00	112,129.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,098,283.00	6,083,997.00	3,168,813.19	6,058,879.00	25,118.00	0.4%
Certificated Pupil Support Salaries		1200	227,222.00	206,494.00	115,935.46	227,969.00	(21,475.00)	-10.4%
Certificated Supervisors' and Administrators' Salaries		1300	871,855.00	886,977.00	509,033.74	880,797.00	6,180.00	0.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,197,360.00	7,177,468.00	3,793,782.39	7,167,645.00	9,823.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	208,720.00	232,220.00	85,986.36	219,193.00	13,027.00	5.6%
Classified Support Salaries		2200	970,230.00	989,181.00	453,910.71	925,899.00	43,282.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	594,674.00	585,648.00	296,112.59	561,775.00	23,873.00	4.1%
Clerical, Technical and Office Salaries		2400	877,817.00	854,801.00	421,133.06	883,191.00	(28,390.00)	-3.3%
Other Classified Salaries		2900	190,099.00	187,074.00	92,708.20	187,517.00	(443.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			2,839,540.00	2,828,904.00	1,349,850.92	2,777,575.00	51,329.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,010,839.00	934,022.00	494,581.13	929,087.00	4,935.00	0.5%
PERS		3201-3202	296,161.00	277,239.00	135,073.91	286,188.00	(8,949.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	312,627.00	308,864.00	150,248.11	302,769.00	6,095.00	2.0%
Health and Welfare Benefits		3401-3402	766,815.00	745,134.00	424,263.38	752,571.00	(7,437.00)	-1.0%
Unemployment Insurance		3501-3502	5,038.00	4,941.00	2,513.36	4,968.00	(27.00)	-0.5%
Workers' Compensation		3601-3602	266,789.00	263,483.00	138,320.36	295,405.00	(31,922.00)	-12.1%
OPEB, Allocated		3701-3702	24,764.00	52,564.00	34,734.16	65,383.00	(12,819.00)	-24.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	237,550.00	219,325.00	123,703.66	235,150.00	(15,825.00)	-7.2%
TOTAL, EMPLOYEE BENEFITS			2,920,583.00	2,805,572.00	1,503,438.07	2,871,521.00	(65,949.00)	-2.4%
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	4,800.00	5,000.00	1,631.33	5,000.00	0.00	0.0%
Materials and Supplies		4300	352,259.00	388,840.00	157,915.56	389,301.00	(461.00)	-0.1%
Noncapitalized Equipment		4400	74,251.00	96,464.00	32,120.76	73,433.00	23,031.00	23.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			431,310.00	490,304.00	191,667.65	467,734.00	22,570.00	4.6%
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	42,130.00	48,280.00	16,702.73	48,934.00	(654.00)	-1.4%
Dues and Memberships		5300	16,000.00	20,000.00	11,589.72	20,000.00	0.00	0.0%
Insurance		5400-5450	165,041.00	171,852.00	171,852.00	171,852.00	0.00	0.0%
Operations and Housekeeping Services		5500	520,400.00	535,400.00	281,678.44	540,400.00	(5,000.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	231,200.00	241,700.00	201,113.99	297,700.00	(56,000.00)	-23.2%
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	812,031.00	834,128.00	266,489.37	845,594.00	(11,466.00)	-1.4%
Communications		5900	75,000.00	81,000.00	53,578.77	98,000.00	(17,000.00)	-21.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,861,802.00	1,932,360.00	1,003,005.02	2,022,480.00	(90,120.00)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,250,595.00	15,234,608.00	7,841,744.05	15,306,955.00	(72,347.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	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	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	(2,674,868.00)	(2,797,893.00)	0.00	(2,924,980.00)	(127,087.00)	4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,674,868.00)	(2,797,893.00)	0.00	(2,924,980.00)	(127,087.00)	4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,674,868.00)	(2,797,893.00)	0.00	(2,924,980.00)	(127,087.00)	4.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	533,449.00	480,844.00	31,978.20	479,733.00	(1,111.00)	-0.2%
3) Other State Revenue		8300-8599	99,280.00	99,280.00	14,021.94	1,276,291.00	1,177,011.00	1185.5%
4) Other Local Revenue		8600-8799	1,597,672.00	1,507,649.00	636,290.04	1,509,420.00	1,771.00	0.1%
5) TOTAL, REVENUES			2,230,401.00	2,087,773.00	682,290.18	3,265,444.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,991,806.00	1,983,382.00	1,103,333.08	2,017,230.00	(33,848.00)	-1.7%
2) Classified Salaries		2000-2999	928,830.00	935,157.00	454,357.48	909,603.00	25,554.00	2.7%
3) Employee Benefits		3000-3999	797,185.00	797,348.00	440,131.78	1,862,499.00	(1,065,151.00)	-133.6%
4) Books and Supplies		4000-4999	174,417.00	187,330.00	114,476.81	214,655.00	(27,325.00)	-14.6%
5) Services and Other Operating Expenditures		5000-5999	371,010.00	387,243.00	90,167.67	386,582.00	661.00	0.2%
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	675,000.00	675,000.00	148,587.02	725,000.00	(50,000.00)	-7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,938,248.00	4,965,460.00	2,351,053.84	6,115,569.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,707,847.00)	(2,877,687.00)	(1,668,763.66)	(2,850,125.00)		
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	126,196.00	(126,196.00)	New
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	2,674,868.00	2,797,894.00	0.00	2,924,980.00	127,086.00	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,674,868.00	2,797,894.00	0.00	2,798,784.00		

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)			(32,979.00)	(79,793.00)	(1,668,763.66)	(51,341.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	247,761.10	247,761.10		247,761.10	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)			247,761.10	247,761.10		247,761.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,761.10	247,761.10		247,761.10		
2) Ending Balance, June 30 (E + F1e)			214,782.10	167,968.10		196,420.10		
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			223,383.78	167,969.04		196,420.10		
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	(8,601.68)	(0.94)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	326,943.00	304,722.00	(3,304.77)	304,722.00	0.00	0.0%
Special Education Discretionary Grants		8182	80,522.00	50,138.00	(13,129.97)	50,136.00	(2.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	50,653.00	50,653.00	26,153.00	51,312.00	659.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	25,331.00	25,331.00	5,606.00	23,563.00	(1,768.00)	-7.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	50,000.00	16,653.94	50,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			533,449.00	480,844.00	31,978.20	479,733.00	(1,111.00)	-0.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	93,480.00	93,480.00	12,135.81	101,851.00	8,371.00	9.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	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	0.00	126,196.00	126,196.00	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	5,800.00	5,800.00	1,886.13	1,048,244.00	1,042,444.00	17973.2%
TOTAL, OTHER STATE REVENUE			99,280.00	99,280.00	14,021.94	1,276,291.00	1,177,011.00	1185.5%

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	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	265,000.00	287,000.00	71,722.50	287,000.00	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	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	12,000.00	28,921.00	30,562.24	30,692.00	1,771.00	6.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,320,672.00	1,191,728.00	534,005.30	1,191,728.00	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			1,597,672.00	1,507,649.00	636,290.04	1,509,420.00	1,771.00	0.1%
TOTAL, REVENUES			2,230,401.00	2,087,773.00	682,290.18	3,265,444.00	1,177,671.00	56.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,604,930.00	1,578,436.00	886,754.77	1,629,200.00	(50,764.00)	-3.2%
Certificated Pupll Support Salaries		1200	266,536.00	284,006.00	146,380.00	267,090.00	16,916.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	120,340.00	120,940.00	70,198.31	120,940.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,991,806.00	1,983,382.00	1,103,333.08	2,017,230.00	(33,848.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	597,403.00	610,511.00	298,727.22	598,802.00	11,709.00	1.9%
Classified Support Salaries		2200	86,364.00	81,788.00	33,168.69	66,338.00	15,450.00	18.9%
Classified Supervisors' and Administrators' Salaries		2300	80,847.00	80,847.00	40,045.50	80,091.00	756.00	0.9%
Clerical, Technical and Office Salaries		2400	46,845.00	47,196.00	23,598.00	49,556.00	(2,360.00)	-5.0%
Other Classified Salaries		2900	117,371.00	114,815.00	58,818.07	114,816.00	(1.00)	0.0%
TOTAL, CLASSIFIED SALARIES			928,830.00	935,157.00	454,357.48	909,603.00	25,554.00	2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	237,064.00	245,034.00	133,510.40	1,289,738.00	(1,044,704.00)	-426.4%
PERS		3201-3202	105,724.00	113,786.00	53,742.00	111,484.00	2,302.00	2.0%
OASDI/Medicare/Alternative		3301-3302	98,911.00	96,517.00	52,104.55	98,667.00	(2,150.00)	-2.2%
Health and Welfare Benefits		3401-3402	234,225.00	228,619.00	137,595.81	234,864.00	(6,245.00)	-2.7%
Unemployment Insurance		3501-3502	1,492.00	1,513.00	757.79	1,454.00	59.00	3.9%
Workers' Compensation		3601-3602	82,594.00	78,504.00	41,666.97	86,517.00	(10,013.00)	-13.1%
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	37,175.00	35,375.00	20,754.26	39,775.00	(4,400.00)	-12.4%
TOTAL, EMPLOYEE BENEFITS			797,185.00	797,348.00	440,131.78	1,862,499.00	(1,065,151.00)	-133.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	91,984.00	91,984.00	55,698.08	101,851.00	(9,867.00)	-10.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	81,933.00	81,277.00	48,291.52	93,970.00	(12,693.00)	-15.6%
Noncapitalized Equipment		4400	500.00	14,069.00	10,487.21	18,834.00	(4,765.00)	-33.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			174,417.00	187,330.00	114,476.81	214,655.00	(27,325.00)	-14.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	160,000.00	160,000.00	32,022.55	160,000.00	0.00	0.0%
Travel and Conferences		5200	37,633.00	19,427.00	9,393.38	15,375.00	4,052.00	20.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,177.00	132,916.00	40,914.14	132,000.00	916.00	0.7%
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	56,200.00	74,900.00	7,837.60	79,207.00	(4,307.00)	-5.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			371,010.00	387,243.00	90,167.67	386,582.00	661.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	675,000.00	675,000.00	148,587.02	725,000.00	(50,000.00)	-7.4%
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	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)			675,000.00	675,000.00	148,587.02	725,000.00	(50,000.00)	-7.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,938,248.00	4,965,460.00	2,351,053.84	6,115,569.00	(1,150,109.00)	-23.2%

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2016-17 Original Budget	2016-17 Board Approved Operating Budget	2016-17 Actuals to Date	2016-17 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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: Thursday, March 9, 2017 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Linette Hodson Telephone: 661-257-4500 x1502
Title: Chief Business Officer E-mail: lhodson@castaicusd.com

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 first interim.		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 first interim.		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 first interim.		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 first interim.		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 first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, 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

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	420.00	420.00	366.77	420.00	0.00	0.0%
5) TOTAL REVENUES			420.00	420.00	366.77	420.00		
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)			420.00	420.00	366.77	420.00		
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)			420.00	420.00	366.77	420.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	75,188.87	75,188.87		75,188.87	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)			75,188.87	75,188.87		75,188.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,188.87	75,188.87		75,188.87		
2) Ending Balance, June 30 (E + F1e)			75,608.87	75,608.87		75,608.87		
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	75,608.87	75,608.87		75,608.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	420.00	420.00	366.77	420.00	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			420.00	420.00	366.77	420.00	0.00	0.0%
TOTAL, REVENUES			420.00	420.00	366.77	420.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	287.00	15,287.00	15,337.50	15,402.00	115.00	0.8%
5) TOTAL REVENUES			287.00	15,287.00	15,337.50	15,402.00		
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	25,900.00	39,759.13	33,900.00	(8,000.00)	-30.9%
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	25,900.00	39,759.13	33,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			287.00	(10,613.00)	(24,421.63)	(18,498.00)		
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)			287.00	(10,613.00)	(24,421.63)	(18,498.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	75,776.85	75,776.85		75,776.85	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)			75,776.85	75,776.85		75,776.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,776.85	75,776.85		75,776.85		
2) Ending Balance, June 30 (E + F1e)			76,063.85	65,163.85		57,278.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	76,063.85	65,163.85		57,278.85		
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 LCFE 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		8680	287.00	287.00	337.50	402.00	115.00	40.1%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	15,000.00	15,000.00	15,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			287.00	15,287.00	15,337.50	15,402.00	115.00	0.8%
TOTAL REVENUES			287.00	15,287.00	15,337.50	15,402.00		

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 - Intertund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	25,900.00	39,759.13	33,900.00	(8,000.00)	-30.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	25,900.00	39,759.13	33,900.00	(8,000.00)	-30.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	25,800.00	39,759.13	33,900.00		

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		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/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		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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7889	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		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	1,150.00	1,150.00	912.75	1,150.00	0.00	0.0%
5) TOTAL REVENUES			1,150.00	1,150.00	912.75	1,150.00		
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	37,907.00	37,907.00	203.00	37,907.00	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			37,907.00	37,907.00	203.00	37,907.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,757.00)	(36,757.00)	709.75	(36,757.00)		
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)			(36,757.00)	(36,757.00)	709.75	(36,757.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	284,601.78	284,601.78		284,601.78	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)			284,601.78	284,601.78		284,601.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,601.78	284,601.78		284,601.78		
2) Ending Balance, June 30 (E + F1e)			247,844.78	247,844.78		247,844.78		
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	247,844.78	247,844.78		247,844.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	1,150.00	1,150.00	912.75	1,150.00	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			1,150.00	1,150.00	912.75	1,150.00	0.00	0.0%
TOTAL REVENUES			1,150.00	1,150.00	912.75	1,150.00		

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		3801-3802	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	37,907.00	37,907.00	203.00	37,907.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,907.00	37,907.00	203.00	37,907.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			37,807.00	37,907.00	203.00	37,907.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		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		7689	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		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,265,724.00	2,265,724.00	1,161,846.88	2,265,724.00	0.00	0.0%
5) TOTAL REVENUES			2,265,724.00	2,265,724.00	1,161,846.88	2,265,724.00		
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	2,174,961.00	2,174,961.00	1,862,570.88	2,181,961.00	(7,000.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,174,961.00	2,174,961.00	1,862,570.88	2,181,961.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,763.00	90,763.00	(700,724.00)	83,763.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers in		8900-8929	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
b) Transfers Out		7600-7629	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	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)			90,783.00	90,763.00	(700,724.00)	83,763.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,678,532.58	9,678,532.58		9,678,532.58	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)			9,678,532.58	9,678,532.58		9,678,532.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,678,532.58	9,678,532.58		9,678,532.58		
2) Ending Balance, June 30 (E + F1e)			9,769,295.58	9,769,295.58		9,762,295.58		
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	9,769,295.58	9,769,295.58		9,762,295.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	2,227,837.00	2,227,837.00	1,126,784.45	2,227,837.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	7,991.00	7,991.00	3,734.85	7,991.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	1,798.00	1,798.00	47.90	1,798.00	0.00	0.0%
Interest		8660	28,100.00	28,100.00	31,279.68	28,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,265,724.00	2,265,724.00	1,161,846.88	2,265,724.00	0.00	0.0%
TOTAL REVENUES			2,265,724.00	2,265,724.00	1,161,846.88	2,265,724.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	17,548.00	17,548.00	12,324.35	24,548.00	(7,000.00)	-39.9%
Debt Service - Interest		7438	677,413.00	677,413.00	370,246.53	677,413.00	0.00	0.0%
Other Debt Service - Principal		7439	1,480,000.00	1,480,000.00	1,480,000.00	1,480,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,174,961.00	2,174,961.00	1,862,570.88	2,181,981.00	(7,000.00)	-0.3%
TOTAL EXPENDITURES			2,174,961.00	2,174,961.00	1,862,570.88	2,181,981.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(e) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			400,000.00	400,000.00	0.00	400,000.00	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		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	120,000.00	215,192.00	96,859.43	215,192.00	0.00	0.0%
5) TOTAL, REVENUES			120,000.00	215,192.00	96,859.43	215,192.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	108,778.00	82,639.00	33,212.85	65,287.00	17,372.00	21.0%
3) Employee Benefits		3000-3999	31,380.00	25,721.00	10,416.73	20,249.00	5,472.00	21.3%
4) Books and Supplies		4000-4999	900.00	4,443.00	4,412.38	5,193.00	(750.00)	-16.9%
5) Services and Other Operating Expenses		5000-5999	11,348.00	102,200.00	38,566.40	103,900.00	(1,700.00)	-1.7%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			150,404.00	215,003.00	86,608.16	194,609.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,404.00)	189.00	10,251.27	20,583.00		
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 NET POSITION (C + D4)			(30,404.00)	189.00	10,251.27	20,583.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	88,151.58	88,151.58		88,151.58	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)			88,151.58	88,151.58		88,151.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			88,151.58	88,151.58		88,151.58		
2) Ending Net Position, June 30 (E + F1e)			55,747.58	86,340.58		108,734.58		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	55,747.58	86,340.58		106,734.58		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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	147.71	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								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	120,000.00	215,192.00	96,711.72	215,192.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,000.00	215,192.00	96,859.43	215,192.00	0.00	0.0%
TOTAL REVENUES			120,000.00	215,192.00	96,859.43	215,192.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	66,342.00	62,603.00	26,390.17	48,267.00	14,336.00	22.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,436.00	20,036.00	6,822.48	17,000.00	3,036.00	15.2%
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			106,778.00	82,639.00	33,212.65	65,267.00	17,372.00	21.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,148.00	722.00	203.78	216.00	506.00	70.1%
PERS		3201-3202	6,310.00	10,045.00	3,358.47	6,966.00	3,079.00	30.7%
OASDI/Medicare/Alternative		3301-3302	4,980.00	6,168.00	2,419.08	4,619.00	1,549.00	25.1%
Health and Welfare Benefits		3401-3402	12,435.00	4,578.00	2,490.12	4,578.00	0.00	0.0%
Unemployment Insurance		3501-3502	45.00	42.00	16.82	32.00	10.00	23.8%
Workers' Compensation		3601-3602	2,462.00	2,266.00	888.67	1,938.00	328.00	14.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	1,900.00	1,099.79	1,800.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,380.00	25,721.00	10,416.73	20,249.00	5,472.00	21.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	900.00	4,443.00	4,412.38	5,193.00	(750.00)	-16.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			900.00	4,443.00	4,412.38	5,193.00	(750.00)	-16.9%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,346.00	102,200.00	38,566.40	103,900.00	(1,700.00)	-1.7%
Communications		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,346.00	102,200.00	38,566.40	103,900.00	(1,700.00)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		8900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			150,404.00	215,003.00	86,608.18	194,809.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

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)	2,289.24	2,289.24	2,163.89	2,288.24	(1.00)	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)	2,289.24	2,289.24	2,163.89	2,288.24	(1.00)	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)	2,289.24	2,289.24	2,163.89	2,288.24	(1.00)	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)						

		Balance Per-Only	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF										
(Enter Month Name):										
A. BEGINNING CASH			3,299,257.40	3,047,250.40	2,088,378.40	2,618,095.40	2,244,508.71	2,114,034.71	3,870,216.71	4,523,514.96
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		575,541.00	575,541.00	1,806,165.00	1,035,974.00	1,035,974.00	1,806,165.00	1,035,974.00	764,063.60
Property Taxes	8020-8079		32,264.00	141,997.00	28,412.00	(2,043.00)	93,290.00	1,379,728.00	519,297.00	168,597.00
Miscellaneous Funds	8080-8099		0.00					0.00	0.00	
Federal Revenue	8100-8299		1,837.00	(314,587.00)	194,239.00	1,932.00	5,149.00	3,541.00	148,403.00	3,704.00
Other State Revenue	8300-8599		172,249.00	(272,904.00)	0.00	130,853.00	65,865.00	241,140.00	254,363.00	83,341.00
Other Local Revenue	8600-8799		65,579.00	(48,892.00)	149,352.00	71,319.00	280,947.00	18,128.00	280,570.00	222,848.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			847,470.00	81,155.00	2,178,168.00	1,238,035.00	1,481,225.00	3,448,702.00	2,238,607.00	1,242,553.60
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		96,622.00	775,611.00	791,752.00	816,957.00	808,687.00	819,060.00	788,426.00	796,149.00
Classified Salaries	2000-2999		28,406.00	219,445.00	344,283.00	311,384.00	326,079.00	327,253.00	247,358.00	313,828.00
Employee Benefits	3000-3999		33,523.00	328,905.00	323,034.00	313,449.00	319,986.00	321,376.00	303,296.00	291,334.00
Books and Supplies	4000-4999		17,458.00	105,821.00	53,099.00	18,529.00	53,800.00	39,060.00	18,377.00	62,707.00
Services	5000-5999		163,763.00	197,989.00	165,803.00	161,838.00	131,177.00	149,812.00	122,791.00	219,315.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		(2,917.00)			(499.31)	76,121.00	0.00	75,882.75	55,093.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			336,855.00	1,627,771.00	1,677,971.00	1,621,657.69	1,715,850.00	1,656,561.00	1,556,130.75	1,738,426.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		3,000.00							
Accounts Receivable	9200-9299		538,319.00	713,054.00	1,706.00	3,118.00	0.00	1,644.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340		55,532.00	(2,323.00)	4,260.00	(720.00)	(1,037.00)	(4,043.00)	(3,498.00)	3,199.00
Deferred Outflows of Resources	9490									
SUBTOTAL			596,851.00	(2,323.00)	717,314.00	986.00	2,081.00	(4,043.00)	1,644.00	(3,498.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		(840,505.00)	760,299.00	129,570.00	(28,534.00)	(7,955.00)	(108,194.00)	37,603.00	23,554.00
Due To Other Funds	9610								2,126.00	0.00
Current Loans	9640									
Unearned Revenues	9650		(39,100.00)				0.00			
Deferred Inflows of Resources	9690									
SUBTOTAL			(879,605.00)	760,299.00	129,570.00	(28,534.00)	(7,955.00)	(108,194.00)	37,603.00	25,680.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			1,476,456.00	(762,622.00)	587,744.00	29,520.00	10,036.00	(35,959.00)	(29,178.00)	1,286.00
E. NET INCREASE/DECREASE (B - C + D)			(252,007.00)	(958,872.00)	529,717.00	(373,586.69)	(130,474.00)	1,756,182.00	653,298.25	(494,586.40)
F. ENDING CASH (A + E)			3,047,250.40	2,088,378.40	2,618,095.40	2,244,508.71	2,114,034.71	3,870,216.71	4,523,514.96	4,028,928.56
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2016-17 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,028,928.56	3,845,045.56	3,504,513.56	3,328,007.56				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019	1,486,789.00	764,064.00	764,064.00	1,177,923.00	213,938.00	13,042,175.60	13,042,175.00
	Property Taxes	8020-8079	307,179.00	532,799.00	487,102.00	1,165,648.00		4,854,270.00	4,854,270.00
	Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Federal Revenue	8100-8299	4,147.00	39,051.00	4,226.00	62,372.00	379,255.00	533,269.00	533,269.00
	Other State Revenue	8300-8599	1,886.00	81,481.00	0.00	0.00	1,407,072.00	2,165,346.00	2,165,346.00
	Other Local Revenue	8600-8799	162,440.00	136,333.00	193,439.00	141,276.00	75,156.00	1,742,034.00	1,742,034.00
	Interfund Transfers In	8910-8929					(6,461.00)	0.00	0.00
	All Other Financing Sources	8930-8979						0.00	0.00
TOTAL RECEIPTS			1,962,441.00	1,553,728.00	1,448,831.00	2,547,219.00	2,075,421.00	(6,461.00)	22,337,094.60
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999	799,520.00	802,936.00	804,534.00	1,084,621.00		9,184,875.00	9,184,875.00
	Classified Salaries	2000-2999	298,519.00	309,815.00	304,891.00	303,963.00	351,954.00	3,687,178.00	3,687,178.00
	Employee Benefits	3000-3999	314,483.00	312,423.00	310,907.00	310,543.00	1,250,760.00	4,734,019.00	4,734,020.00
	Books and Supplies	4000-4999	51,646.00	43,922.00	42,672.00	46,129.00	129,168.00	682,388.00	682,389.00
	Services	5000-5999	172,172.00	164,504.00	162,333.00	161,943.00	435,624.00	2,409,064.00	2,409,062.00
	Capital Outlay	6000-6599					0.00	0.00	0.00
	Other Outgo	7000-7499		260,660.00				725,000.44	725,000.00
	Interfund Transfers Out	7600-7629				260,660.00	0.00	126,196.00	126,196.00
	All Other Financing Uses	7630-7699				126,196.00		0.00	0.00
TOTAL DISBURSEMENTS			1,636,340.00	1,894,260.00	1,625,337.00	1,907,199.00	2,554,362.00	0.00	21,548,720.44
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury	9111-9199						0.00	
	Accounts Receivable	9200-9299						719,522.00	
	Due From Other Funds	9310						0.00	
	Stores	9320						0.00	
	Prepaid Expenditures	9330						0.00	
	Other Current Assets	9340	7,419.00					3,257.00	
	Deferred Outflows of Resources	9490						0.00	
SUBTOTAL			7,419.00	0.00	0.00	0.00	0.00	722,779.00	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable	9500-9599	517,403.00					1,325,659.00	
	Due To Other Funds	9610						2,126.00	
	Current Loans	9640						0.00	
	Unearned Revenues	9650						0.00	
	Deferred Inflows of Resources	9690						0.00	
SUBTOTAL			517,403.00	0.00	0.00	0.00	0.00	1,327,785.00	
<u>Nonoperating</u>									
	Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS			(509,984.00)	0.00	0.00	0.00	0.00	(605,006.00)	
E. NET INCREASE/DECREASE (B - C + D)			(183,883.00)	(340,532.00)	(176,506.00)	640,020.00	(478,941.00)	(6,461.00)	788,374.00
F. ENDING CASH (A + E)			3,845,045.56	3,504,513.56	3,328,007.56	3,968,027.56			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,482,625.56	

		Requiring Balances (Ref Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			3,968,027.56	4,220,423.56	3,181,877.56	3,105,167.56	2,391,451.56	1,950,517.56	3,209,837.56	3,404,256.56
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		491,629.00	491,629.00	1,513,707.00	884,932.00	884,932.00	1,513,707.00	884,932.00	884,932.00
Property Taxes	8020-8079		32,264.00	141,997.00	28,412.00	(2,043.00)	93,290.00	1,379,728.00	519,297.00	168,596.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		1,837.00	535.00	14,408.00	1,932.00	5,149.00	3,541.00	25,584.00	2,713.00
Other State Revenue	8300-8599		863.00	1,669.00	0.00	5,462.00	65,865.00	51,936.00	118,844.00	20,774.00
Other Local Revenue	8600-8799		65,575.00	4,555.00	95,894.00	69,318.00	276,839.00	18,127.00	255,345.00	191,492.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			592,168.00	640,385.00	1,652,421.00	959,601.00	1,326,075.00	2,967,039.00	1,804,002.00	1,268,507.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		96,622.00	765,038.00	781,179.00	806,384.00	798,114.00	808,486.00	778,153.00	785,626.00
Classified Salaries	2000-2999		28,406.00	222,797.00	347,635.00	314,736.00	329,431.00	330,605.00	252,711.00	316,847.00
Employee Benefits	3000-3999		33,523.00	355,119.00	349,247.00	339,663.00	346,199.00	347,589.00	329,749.00	317,508.00
Books and Supplies	4000-4999		17,458.00	126,170.00	73,448.00	38,878.00	74,148.00	59,409.00	38,726.00	83,056.00
Services	5000-5999		163,763.00	209,807.00	177,622.00	173,656.00	142,996.00	161,630.00	134,361.00	231,174.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499						76,121.00	0.00	75,883.00	55,093.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			339,772.00	1,678,931.00	1,729,131.00	1,673,317.00	1,767,009.00	1,707,719.00	1,609,583.00	1,789,304.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,000.00								
Accounts Receivable	9200-9299	316,752.00	0.00	0.00	0.00	0.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		319,752.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610	463,440.00	0.00							
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		463,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(143,688.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			252,396.00	(1,038,546.00)	(76,710.00)	(713,716.00)	(440,934.00)	1,259,320.00	194,419.00	(520,797.00)
F. ENDING CASH (A + E)			4,220,423.56	3,181,877.56	3,105,167.56	2,391,451.56	1,950,517.56	3,209,837.56	3,404,256.56	2,883,459.56
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		2,883,459.56	3,149,148.56	2,836,592.56	2,723,052.56				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,513,707.00	884,932.00	884,932.00	1,265,926.00	247,781.00		12,347,678.00	12,347,678.00
Property Taxes	8020-8079	307,179.00	532,799.00	487,102.00	1,165,650.00		0.00	4,854,271.00	4,854,271.00
Miscellaneous Funds	8080-8099	0.00			0.00			0.00	
Federal Revenue	8100-8299	2,909.00	21,068.00	2,291.00	72,047.00	379,255.00	0.00	533,269.00	533,269.00
Other State Revenue	8300-8599	1,886.00	81,481.00	0.00	0.00	1,303,082.00		1,651,862.00	1,651,862.00
Other Local Revenue	8600-8799	127,794.00	109,494.00	189,006.00	113,439.00	75,156.00	0.00	1,592,034.00	1,592,034.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,953,475.00	1,629,774.00	1,563,331.00	2,617,062.00	2,005,274.00	0.00	20,979,114.00	20,979,114.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	788,997.00	792,420.00	794,026.00	1,073,525.00			9,068,570.00	9,068,573.00
Classified Salaries	2000-2999	302,109.00	313,439.00	308,554.00	307,671.00	349,109.00		3,724,050.00	3,724,050.00
Employee Benefits	3000-3999	340,725.00	338,668.00	337,157.00	336,799.00	1,250,419.00		5,022,365.00	5,022,364.00
Books and Supplies	4000-4999	71,994.00	64,270.00	63,021.00	66,478.00	129,168.00		906,224.00	906,224.00
Services	5000-5999	183,961.00	176,289.00	174,113.00	173,715.00	435,977.00	0.00	2,539,064.00	2,539,064.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499		257,244.00					725,001.00	725,000.00
Interfund Transfers Out	7600-7629					260,660.00		0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		1,687,786.00	1,942,330.00	1,676,871.00	1,958,188.00	2,425,333.00	0.00	21,985,274.00	21,985,275.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				0.00			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		265,689.00	(312,556.00)	(113,540.00)	658,874.00	(420,059.00)	0.00	(1,006,160.00)	(1,006,161.00)
F. ENDING CASH (A + E)		3,149,148.56	2,836,592.56	2,723,052.56	3,381,926.56				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,961,867.56	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,896,445.00	-3.88%	17,201,949.00	-1.09%	17,014,362.00
2. Federal Revenues	8100-8299	53,536.00	0.00%	53,536.00	0.00%	53,536.00
3. Other State Revenues	8300-8599	889,055.00	-43.56%	501,766.00	-20.70%	397,894.00
4. Other Local Revenues	8600-8799	232,614.00	0.00%	232,614.00	0.00%	232,614.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,924,980.00)	7.77%	(3,152,348.00)	4.76%	(3,302,348.00)
6. Total (Sum lines A1 thru A5c)		16,146,670.00	-8.11%	14,837,517.00	-2.98%	14,396,058.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,167,645.00		7,051,343.00
b. Step & Column Adjustment				183,698.00		181,371.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(300,000.00)		(200,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,167,645.00	-1.62%	7,051,343.00	-0.26%	7,032,714.00
2. Classified Salaries						
a. Base Salaries				2,777,575.00		2,814,447.00
b. Step & Column Adjustment				36,872.00		37,240.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,777,575.00	1.33%	2,814,447.00	1.32%	2,851,687.00
3. Employee Benefits	3000-3999	2,871,521.00	10.04%	3,159,865.00	10.39%	3,488,207.00
4. Books and Supplies	4000-4999	467,734.00	64.14%	767,734.00	-39.08%	467,734.00
5. Services and Other Operating Expenditures	5000-5999	2,022,480.00	6.43%	2,152,480.00	-3.72%	2,072,480.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,306,955.00	4.17%	15,945,869.00	-0.21%	15,912,822.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		839,715.00		(1,108,352.00)		(1,516,764.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,506,615.30		3,346,330.30		2,237,978.30
2. Ending Fund Balance (Sum lines C and D1)		3,346,330.30		2,237,978.30		721,214.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	430,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	647,000.00		660,000.00		660,000.00
2. Unassigned/Unappropriated	9790	2,266,330.30		1,574,978.30		58,214.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,346,330.30		2,237,978.30		721,214.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	647,000.00		660,000.00		660,000.00
c. Unassigned/Unappropriated	9790	2,266,330.30		1,574,978.30		58,214.30
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,913,330.30		2,234,978.30		718,214.30
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction of certificated staff- 3 FTE in 2017-2018 and 2 FTE in 2018-2019.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	479,733.00	0.00%	479,733.00	0.00%	479,733.00
3. Other State Revenues	8300-8599	1,276,291.00	-9.89%	1,150,095.00	0.00%	1,150,095.00
4. Other Local Revenues	8600-8799	1,509,420.00	-9.94%	1,359,420.00	-11.03%	1,209,420.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,924,980.00	7.77%	3,152,348.00	4.76%	3,302,348.00
6. Total (Sum lines A1 thru A5c)		6,190,424.00	-0.79%	6,141,596.00	0.00%	6,141,596.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,017,230.00		2,017,230.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,017,230.00	0.00%	2,017,230.00	0.00%	2,017,230.00
2. Classified Salaries						
a. Base Salaries				909,603.00		909,603.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	909,603.00	0.00%	909,603.00	0.00%	909,603.00
3. Employee Benefits	3000-3999	1,862,499.00	0.00%	1,862,499.00	0.00%	1,862,499.00
4. Books and Supplies	4000-4999	214,655.00	-35.48%	138,490.00	0.00%	138,490.00
5. Services and Other Operating Expenditures	5000-5999	386,582.00	0.00%	386,582.00	0.00%	386,582.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	725,000.00	0.00%	725,000.00	0.00%	725,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	126,196.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,241,765.00	-3.24%	6,039,404.00	0.00%	6,039,404.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(51,341.00)		102,192.00		102,192.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		247,761.10		196,420.10		298,612.10
2. Ending Fund Balance (Sum lines C and D1)		196,420.10		298,612.10		400,804.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	196,420.10		298,612.10		400,804.10
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		196,420.10		298,612.10		400,804.10
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,896,445.00	-3.88%	17,201,949.00	-1.09%	17,014,362.00
2. Federal Revenues	8100-8299	533,269.00	0.00%	533,269.00	0.00%	533,269.00
3. Other State Revenues	8300-8599	2,165,346.00	-23.71%	1,651,861.00	-6.29%	1,547,989.00
4. Other Local Revenues	8600-8799	1,742,034.00	-8.61%	1,592,034.00	-9.42%	1,442,034.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		22,337,094.00	-6.08%	20,979,113.00	-2.10%	20,537,654.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,184,875.00		9,068,573.00
b. Step & Column Adjustment				183,698.00		181,371.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(300,000.00)		(200,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,184,875.00	-1.27%	9,068,573.00	-0.21%	9,049,944.00
2. Classified Salaries						
a. Base Salaries				3,687,178.00		3,724,050.00
b. Step & Column Adjustment				36,872.00		37,240.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,687,178.00	1.00%	3,724,050.00	1.00%	3,761,290.00
3. Employee Benefits	3000-3999	4,734,020.00	6.09%	5,022,364.00	6.54%	5,350,706.00
4. Books and Supplies	4000-4999	682,389.00	32.80%	906,224.00	-33.10%	606,224.00
5. Services and Other Operating Expenditures	5000-5999	2,409,062.00	5.40%	2,539,062.00	-3.15%	2,459,062.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	725,000.00	0.00%	725,000.00	0.00%	725,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	126,196.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,548,720.00	2.03%	21,985,273.00	-0.15%	21,952,226.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		788,374.00		(1,006,160.00)		(1,414,572.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,754,376.40		3,542,750.40		2,536,590.40
2. Ending Fund Balance (Sum lines C and D1)		3,542,750.40		2,536,590.40		1,122,018.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740	196,420.10		298,612.10		400,804.10
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	430,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	647,000.00		660,000.00		660,000.00
2. Unassigned/Unappropriated	9790	2,266,330.30		1,574,978.30		58,214.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,542,750.40		2,536,590.40		1,122,018.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	647,000.00		660,000.00		660,000.00
c. Unassigned/Unappropriated	9790	2,266,330.30		1,574,978.30		58,214.30
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,913,330.30		2,234,978.30		718,214.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.52%		10.17%		3.27%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		2,163.89		2,075.83		1,930.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		21,548,720.00		21,985,273.00		21,952,226.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		21,548,720.00		21,985,273.00		21,952,226.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		646,461.60		659,558.19		658,566.78
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		646,461.60		659,558.19		658,566.78
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	21,548,720.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	675,463.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
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	126,196.00
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)				126,196.00
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	0.00
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)				20,747,061.00

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)*		2,163.89
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,587.85
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.)	20,250,628.71	8,837.09
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)	20,250,628.71	8,837.09
B. Required effort (Line A.2 times 90%)	18,225,565.84	7,953.38
C. Current year expenditures (Line I.E and Line II.B)	20,747,061.00	9,587.85
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

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	0.00				
Other Sources/Uses Detail					0.00	126,196.00		
Fund Reconciliation								
009 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								
100 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	0.00	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					126,196.00	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					400,000.00	400,000.00		
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								

Second 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	0.00	0.00	526,196.00	526,196.00		

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

Deviations from the standards must be explained and may affect the 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 first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2016-17)	District Regular	2,289.24	2,288.24		
	Charter School	0.00	0.00		
	Total ADA	2,289.24	2,288.24	0.0%	Met
1st Subsequent Year (2017-18)	District Regular	2,144.24	2,163.89		
	Charter School				
	Total ADA	2,144.24	2,163.89	0.9%	Met
2nd Subsequent Year (2018-19)	District Regular	2,024.24	2,075.83		
	Charter School				
	Total ADA	2,024.24	2,075.83	2.5%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District has adjusted projections from First Interim to Second Interim to conform with the independent demographics study.

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 first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	2,204	2,234		
Charter School				
Total Enrollment	2,204	2,234	1.4%	Met
1st Subsequent Year (2017-18)				
District Regular	2,079	2,138		
Charter School				
Total Enrollment	2,079	2,138	2.8%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	1,954	1,990		
Charter School				
Total Enrollment	1,954	1,990	1.8%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Based on the 2016-2017 Second Interim growth over First Interim and reports from the demographer, we are projecting a slight increase in enrollment for 2017-2018.

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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	2,566	2,651	96.8%
Second Prior Year (2014-15)			
District Regular	2,475	2,568	
Charter School			
Total ADA/Enrollment	2,475	2,568	96.4%
First Prior Year (2015-16)			
District Regular	2,289	2,354	
Charter School	0	0	
Total ADA/Enrollment	2,289	2,354	97.2%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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	2,164	2,234		
Charter School	0			
Total ADA/Enrollment	2,164	2,234	96.9%	Met
1st Subsequent Year (2017-18)				
District Regular	2,076	2,138		
Charter School				
Total ADA/Enrollment	2,076	2,138	97.1%	Met
2nd Subsequent Year (2018-19)				
District Regular	1,930	1,990		
Charter School				
Total ADA/Enrollment	1,930	1,990	97.0%	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 first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2016-17)	17,888,202.00		
1st Subsequent Year (2017-18)	17,241,131.00	17,201,949.00	-0.2%	Met
2nd Subsequent Year (2018-19)	16,561,623.00	17,014,362.00	2.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF assumptions at First Interim: GAP: 1617, 1718 & 1819: 54.18%, 72.99%, 40.36%. COLA: 0%, 1.11% and 2.42%. LCFF assumptions at Second Interim: 55.28%, 23.67%, 53.85%. COLA: 0%, 1.48%, 2.4%. Revenue has been adjusted to reflect projected changes to GAP funding and COLA.

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)	16,154,169.28	18,264,637.51	88.4%
Second Prior Year (2014-15)	16,197,526.98	18,164,637.78	89.2%
First Prior Year (2015-16)	12,844,925.96	14,906,256.70	86.2%
Historical Average Ratio:			87.9%

	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):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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)	12,816,741.00	15,306,955.00	83.7%	Not Met
1st Subsequent Year (2017-18)	13,025,655.00	15,945,869.00	81.7%	Not Met
2nd Subsequent Year (2018-19)	13,372,608.00	15,912,822.00	84.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Due to the fiscal crisis over the past couple of years, the district resources were heavily weighted on personnel costs. As the district's fiscal solvency balances out, the expenditure ratio will also balance. There is a one-time expense in 2017-2018 for the Language Arts textbook adoption.

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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	526,379.00	533,269.00	1.3%	No
1st Subsequent Year (2017-18)	526,379.00	533,269.00	1.3%	No
2nd Subsequent Year (2018-19)	526,379.00	533,269.00	1.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	945,064.00	2,165,346.00	129.1%	Yes
1st Subsequent Year (2017-18)	495,731.00	1,651,861.00	233.2%	Yes
2nd Subsequent Year (2018-19)	495,731.00	1,547,989.00	212.3%	Yes

Explanation:
(required if Yes)

First Interim did not include GASB68 revenue and expenses. The District is also budgeting for Prop 39 in Second Interim that was not claimed at First Interim. Other increases are due to actual data for the mandate block grant (one time) and improved lottery estimates based on P1.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	1,687,649.00	1,742,034.00	3.2%	No
1st Subsequent Year (2017-18)	1,667,649.00	1,592,034.00	-4.5%	No
2nd Subsequent Year (2018-19)	1,667,649.00	1,442,034.00	-13.5%	Yes

Explanation:
(required if Yes)

The District adjusted the local income for actual donations received, anticipated Food Service Consortium distribution and a reduction to lease/rental income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	677,634.00	682,389.00	0.7%	No
1st Subsequent Year (2017-18)	977,634.00	906,224.00	-7.3%	Yes
2nd Subsequent Year (2018-19)	677,634.00	606,224.00	-10.5%	Yes

Explanation:
(required if Yes)

The decrease is due to reducing the one time expenses for various local donation programs and Educator Effectiveness.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	2,319,603.00	2,409,062.00	3.9%	No
1st Subsequent Year (2017-18)	2,445,603.00	2,539,062.00	3.8%	No
2nd Subsequent Year (2018-19)	2,371,603.00	2,459,062.00	3.7%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	3,159,092.00	4,440,649.00	40.6%	Not Met
1st Subsequent Year (2017-18)	2,689,759.00	3,777,164.00	40.4%	Not Met
2nd Subsequent Year (2018-19)	2,689,759.00	3,523,292.00	31.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	2,997,237.00	3,091,451.00	3.1%	Met
1st Subsequent Year (2017-18)	3,423,237.00	3,445,286.00	0.6%	Met
2nd Subsequent Year (2018-19)	3,049,237.00	3,065,286.00	0.5%	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 first interim projections 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)

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

First Interim did not include GASB68 revenue and expenses. The District is also budgeting for Prop 39 in Second Interim that was not claimed at First Interim. Other increases are due to actual data for the mandate block grant (one time) and improved lottery estimates based on P1.

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

The District adjusted the local income for actual donations received, anticipated Food Service Consortium distribution and a reduction to lease/rental income.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	350,000.00	350,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		350,000.00	

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)	13.5%	10.2%	3.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.5%	3.4%	1.1%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYP1, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYP1, Line B11)		
Current Year (2016-17)	839,715.00	15,306,955.00	N/A	Met
1st Subsequent Year (2017-18)	(1,108,352.00)	15,945,869.00	7.0%	Not Met
2nd Subsequent Year (2018-19)	(1,516,764.00)	15,912,822.00	9.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The district is aware of deficit spending and declining enrollment and expects to make additional budget adjustments for the FY1718 and FY1819.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2016-17)	3,542,750.40		Met
1st Subsequent Year (2017-18)	2,536,590.40		Met
2nd Subsequent Year (2018-19)	1,122,018.40		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2016-17)	3,968,027.56		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):	2,164	2,076	1,931
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)	21,548,720.00	21,985,273.00	21,952,226.00
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)	21,548,720.00	21,985,273.00	21,952,226.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	646,461.60	659,558.19	658,566.78
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)	646,461.60	659,558.19	658,566.78

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	647,000.00	660,000.00	660,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,266,330.30	1,574,978.30	58,214.30
4. General Fund - Negative Ending Balances In Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,913,330.30	2,234,978.30	718,214.30
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.52%	10.17%	3.27%
District's Reserve Standard (Section 10B, Line 7):	646,461.60	659,558.19	658,566.78
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 first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(2,797,893.00)	(2,924,980.00)	4.5%	127,087.00	Met
1st Subsequent Year (2017-18)	(2,920,015.00)	(3,152,348.00)	8.0%	232,333.00	Not Met
2nd Subsequent Year (2018-19)	(2,970,015.00)	(3,302,348.00)	11.2%	332,333.00	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	126,196.00	New	126,196.00	Not 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 first interim projections 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 first interim projections 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)

Special Education costs continue to rise; SELPA income is declining due to declining enrollment.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Proposition 39 California Clean Energy Jobs Act funds

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim 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 first Interim projections?
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	17	Fund 52.2 Tax Revenues	74xx	3,770,000
General Obligation Bonds	26	Fund 21 Tax Revenues	74xx	22,496,035
Supp Early Retirement Program	3	Fund 01 LCFF	39xx	242,296
State School Building Loans				
Compensated Absences	Unknown	Fund 01 LCFF	All payroll accounts	63,003

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
CFD-92-1	4	Fund 52.1 Tax Revenues	74xx	6,290,000
TOTAL:				32,861,334

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	276,294	278,219	284,847	290,863
General Obligation Bonds	4,300,634	4,687,919	5,117,410	1,268,488
Supp Early Retirement Program	126,843	123,741	98,693	19,862
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
CFD-92-1	1,882,800	1,879,225	1,874,850	1,868,775
Total Annual Payments:	6,586,571	6,969,104	7,375,800	3,447,988
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Long-term debts are tied to property taxes, increased AV sustains the payments on the debt. In reference to the Certificates of Participation, these are held against the General Fund, but unbonded revenue from existing CFD offset these costs against Fund 01.0. These are indexed to increase annually.

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in Items 2-4.

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

Yes

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

No

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

Yes

2. OPEB Liabilities

	First Interim (Form 01CSI, item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	3,314,084.00	3,314,084.00
b. OPEB unfunded actuarial accrued liability (UAAL)	3,314,084.00	3,314,084.00

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

Actuarial	Actuarial
Jan. 16, 2015	Jan. 16, 2015

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

3. OPEB Contributions

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

	First Interim (Form 01CSI, item S7A)	Second Interim
Current Year (2016-17)	383,386.00	383,386.00
1st Subsequent Year (2017-18)	383,386.00	383,386.00
2nd Subsequent Year (2018-19)	383,386.00	383,386.00

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

Current Year (2016-17)	52,564.00	65,383.00
1st Subsequent Year (2017-18)	52,564.00	65,383.00
2nd Subsequent Year (2018-19)	52,564.00	65,383.00

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

Current Year (2016-17)	52,564.00	65,383.00
1st Subsequent Year (2017-18)	52,564.00	65,383.00
2nd Subsequent Year (2018-19)	52,564.00	65,383.00

d. Number of retirees receiving OPEB benefits

Current Year (2016-17)	31	31
1st Subsequent Year (2017-18)	31	31
2nd Subsequent Year (2018-19)	31	31

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
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)		

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?
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	108.8	100.0	97.0	95.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

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

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

Negotiations Not Settled

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

91,001

7. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
none	none	none

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
89.0%	89.0%	89.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
Actual	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?
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	77.0	76.3	76.3	76.3

1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

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)?			

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	none	none	none

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

No		
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	25.0	25.6	25.6	25.6

1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (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)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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)

Superintendent Steve Doyle was hired in February 2016. Linette Hodson, CBO, was hired in June 2016.

End of School District Second Interim Criteria and Standards Review

March 9, 2017

TO: Board of Education

FROM: Mr. Steve Doyle, Superintendent

SUBMITTED BY: Ms. Linette Hodson, Chief Business Official and Mrs. Julia Phippen, Supervisor Business Services

SUBJECT: Second Interim Financial Report and Certification – AB 1200

The District recommends that the Board of Education approve the attached **positive** certification for the Second Interim Report. The approval of this report will also authorize the 2016-17 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

This District, as well as many other districts in the area, have two significant fiscal challenges that will impact solvency in future years.

- Declining enrollment – CUSD declined 120 students in 2016-17 and the budget projection is based on a decline of 120 students in 2017-18 and 120 students in 2018-19. At this time, the projections do not include a reduction of students in 2019-20. These enrollment projections and the need to make staffing adjustments will need to be continually updated.
- State Funding – The State funding formula, as it currently is being implemented, is to reach the funding level that was in place in 2007-08 and does not provide sufficient revenues to offset the increased costs the State is mandating in the State retirement systems or other cost increases that have occurred in the last 10 years. It also does not provide adequate funding to districts that have a low poverty rating. In recent years, additional funding has been provided as a one-time revenue and districts need on-going revenue to maintain staffing and programs.

However, this report is focused on 2016-17 through 2018-19 and along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). The financial information included with this report indicates that the District will be able to meet its financial obligations through 2018-19 and therefore a positive certification is recommended.

The projected Unrestricted Ending Fund Balances with the additional staff reductions are: 2016-17 \$3,346,330, 2017-18 \$2,237,978, and 2018-19 \$721,214.

The Local Control Formula Funding (LCFF) State Funding received by the District is projected to decrease in future years due to this reduction in enrollment. However, it is prudent to remember that revenue assumptions may also shift due to shifting legislative appropriation priorities, additional changes in District demographics, or other unexpected state tax shortfalls.

UNRESTRICTED GENERAL FUND NARRATIVE

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the Chief Business Official, Director of Fiscal Services, and District management.

The information in this report represents the actual and projected financial position of the General Fund as of January 30, 2017. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through October 31, 2016. Column C (Actuals to Date) shows the funds actually received or spent through January 30, 2017. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2017. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that the District's budget has been revised to reflect an increase in projected actual income. A positive difference in an expenditure item indicates that the District's budget has been revised to reflect a decrease in actual expenditures.

In addition to the State reports, three additional attachments have been included:

- **Attachment A:** Summary of Multi-Year Budget Assumptions
- **Attachment B:** Multi-Year Projection Summary of the Unrestricted General Fund with two years of historical data.
- **Attachment C:** Second Interim Summary of the Unrestricted General Fund with two years of historical data.

These attachments reflect the data in the State reports, however they also provide a more detailed breakdown of the revenues, as well as historical data for comparison.

ASSUMPTIONS USED IN THE PREPARATION OF THE 2015-16 FIRST INTERIM REPORT AND THE SUBSEQUENT TWO YEARS

Introduction

Local Control Funding Formula

For the 2016-17 budget year, the District is using the Local Control Funding Formula (LCFF) to calculate its largest source of revenue. The LCFF is a funding formula based student attendance in four grade-spans, K-3, 4-6, 7-8 and 9-12. The LCFF replaced the revenue limit formula as the major funding source in 2013-14.

The LCFF is a funding mechanism designed to restore district revenue to 2007-08 levels by 2020-21. The 2020-21 restoration is called the “target” funding level. The State moves districts to their targeted funding levels by funding the difference between the target and the current year by a “gap percentage” each year. Based on available State revenue, the gap will be closed by a certain percentage each year determined in June of the year of operation. The District’s budget reflects the latest information provided by the Department of Finance. The budget rate for closing the gap in 2016-17 at Second Interim is 55.28%.

For the 2016-17 First Interim, the District is budgeting: 55.28% gap funding/ 0% COLA in 2016-17; 23.67% gap funding/ 1.48% COLA in 2017-18; and 53.85% gap funding/ 2.4% COLA in 2018-19. The First Interim is based on the Department of Finance (DOF) estimates.

Each district in the State has a different target funding level based on several factors, the largest factor being the amount of students who are classified as economically disadvantaged, foster youth and /or English Language Learners. State funds are being redistributed from districts with low populations of these types of learners to districts with high populations of these types of learners. If a student qualifies in more than one category, they may only be counted once. Castaic USD’s “unduplicated count” or percentage of the population that qualifies for additional funding was 30.51% in 2016-17, exactly half the State-wide average of 62%.

As in the previous revenue limit funding model, the District is held harmless for declining attendance for a one year period. Declining student enrollment inevitably results in declining student attendance and funding. Locally, Castaic USD has seen a steady 10-year trend of enrollment loss from a student enrollment high of 3,617 in 2004-05 to the current year low in 2016-17 of 2,234.

The Local Control Funding Formula (LCFF) is based on student attendance and is the primary source of on-going funding the District receives from the State. In 2016-17, LCFF revenue is projected to be approximately 94% of the Unrestricted General Fund Revenues. These revenues are anticipated to drop from \$18.5 million in 2015-16 to \$17.9 million in 2016-17. This \$600,000 decrease is the result of the declining enrollment and minimal increases in the State funding formula. It is anticipated this **decline** in revenue will increase to \$1.2 million in 2017-18 and \$1.5 million in 2018-19.

The other major impact on the budget are the increased rates the State is mandating for the State Teachers Retirement System (STRS) and the Public Employees Retirement System (PERS). These are pension plans controlled by the State. The percentage rate for STRS is increasing from 8.25% in 2013-14 to 19.1% in 2020-21. The PERS rate is increasing from 11.44% to 24.9% over those same years. Each year there is an increase until the target is reached in 2020-21.

Other Revenue Sources

Other major sources of funds are designated for specific mandated programs, like Special Education. Restricted funding sources also include the Federal Government Title Programs, such as Title II & III, that provide revenue for teacher support and to address the needs English Language Learners. These funds are independent of the new Local Control Funding Formula. The Special Education awards are based on an August 2016 letter from the SELPA. The Federal awards are based on award letters released by the California Department of Education (CDE).

GENERAL FUND REVENUE 2016-17

UNRESTRICTED

ADA/Revenue Local Control Funding Formula

The District's enrollment and ADA projections are as follows:

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 2 nd Interim	2017-18 Projected	2018-19 Projected
P2 ADA	2,475	2,289	2,144	2,163	2,075	1,904
Enrollment	2,568	2,354	2,234	2,234	2,138	1,990
Unduplicated Count	31.35%	30.99%	30.51%	30.51%	30.71%	30.85%

The District continues to experience a decline in enrollment and attendance data year over year. Until this trend reverses, the District will continue to plan for reduction in LCFF revenue for the future years. Enrollment declined 214 students in 2015-16 and 120 students in 2016-17. It is projected to decline an additional 96 students in 2017-18 and another 148 students in 2018-19.

Based on the April 2016 P2 attendance report, the District lost 186 ADA from 2014-15 to 2015-16 and is projected to decrease another 145 ADA in 2016-17. There is no COLA and the loss of ADA is outweighing the gains of gap funding for the District. Increasing student enrollment, and thereby attendance, is one of the most effective ways of restoring a positive financial picture.

It is important to note that the law permits that the districts to use the higher of the current year's ADA or the prior year's ADA to calculate its LCFF revenue. This hold harmless provision is provided so that districts may adjust staffing accordingly. This provision applies to all budgeted years.

The District is budgeting the following LCFF factors:

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 2 nd Interim	2017-18 Projected	2018-19 Projected
COLA	.85%	1.02%	0.00%	0.00%	1.48%	2.4%
Gap Funding Percentage	30.16%	52.56%	54.18%	55.28%	23.67%	53.85%
Source	DOF	DOF	DOF	DOF	DOF	DOF

The cost of living adjustments (COLAs) used in LCFF are not annual COLA increases expressed in the same way as in the previous revenue limit calculations. The LCFF COLAs affect the dollar amount funded at "target," or the anticipated 2020-21 funding, not necessarily resulting in these same dollar amount increases in the years leading up to the target.

On another note, the LCFF revenue is subject to a State apportionment penalty for the K-3 grade-span adjustment. The K-3 grade-span adjustment requires districts to make adequate progress year over year to reduce class size in the grades K-3. The goal is to achieve an enrollment average of 24 or fewer students at each school site unless a higher student average is negotiated at the district level.

Districts avoid this huge penalty through careful staffing adjustments and a negotiated collective bargaining agreement for alternative class sizes in grades K-3. *The revenue projections assume that as part of the Recovery Plan, the District will maintain such protection in its collective bargaining agreement for all years. The District is currently engaged in a Memorandum of Understanding to protect itself from this revenue reduction for the 2015-16 and 2016-17 years. This needs to be formally extended to 2017-18.*

Federal Revenue

The District receives unrestricted federal revenue from two sources – Forest Reserve Funds and Medi-Cal Administrative Activities (MAA). Forest Reserve Funds are budgeted at \$45,000. Medi-Cal is budgeted at \$8,536 based on the money the district has actually received.

Other State Revenue

Other state revenues in the unrestricted category are \$325,922 for Unrestricted Lottery and the Mandated Costs Revenue. The “one-time” Mandate Cost Grant of \$214 per ADA is \$458,816 and the on-going Mandated Block Grant is estimated at \$60,856.

Local

Interest has been budgeted at \$10,000 due to low cash balances. Other local income includes \$65,000 in Leases and Rentals and \$35,000 in Transportation fees.

The District also anticipates receiving a one-time reimbursement from the Santa Clarita Valley Food Services Agency of \$30,000 in 2016-17. The cooperative has a goal of providing on-going rebates to its participants.

RESTRICTED REVENUE

Federal

Federal revenues have been budgeted based on estimates from the SELPA. All other awards are based on the latest letters available through the California Department of Education and the carryover from 2015-16. These programs include Title II and Title III.

State

The restricted portion of the Lottery revenue is budgeted at \$101,851.

Local

A \$30,692 donation/grant is included from the Castaic Educational Foundation. \$287,000 is expected in excess costs from regional special education programs and \$1,191,728 from SELPA.

GENERAL FUND EXPENDITURES

1000 CERTIFICATED SALARIES

A Memorandum of Understanding (MOU) to support higher class sizes in grades K-3, as well as a temporary elimination of stipends remains in place. The District offered a 1.5% one-time salary bonus for all bargaining unit members in 2015-16. The District has met with both bargaining teams to but have not come to any agreement for the 2016-17 school year. The following chart summarizes the staffing reductions:

	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Projected	2018-19 Projected
Retirees		5.6 teaching FTE	2.0 teaching FTE	On-going	On-going
Resignations		4.0 teaching FTE	On-going	On-going	On-going
Recovery Plan & Declining Enrollment Impact	Base Year - actual payroll used in report.	22.5 Teaching FTE, 2.5 Administrators, 1 counselor, \$62,000 of stipends reduced.	2.0 teaching FTE	3.0 teaching FTE	2.0 teaching FTE

The step and column increases are budgeted at 2% of contract salaries.

2000 CLASSIFIED SALARIES

CSEA’s new contract was effective July 1, 2015 – June 30, 2018. The District is currently engaged in negotiating 2016-17 re-openers. The District offered a 1.5% one-time salary bonus for all bargaining unit members in 2015-16.

The District is budgeting the following for classified staff reductions:

	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Recovery Plan	Base Year - actual payroll in report	2 transportation workers, 1 campus security, 3 custodians, 1 maintenance position, 13 instructional aide positions, 4 media technicians, 1 noon duty aide, 1 health technician, 1 clerk/typist, 1 accounting/	On-going	On-going

		purchasing technician.		
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Step and column increase is budgeted at 1% of contract salaries.

3000 EMPLOYEE BENEFIT EXPENDITURES

There have been no changes in the benefit rates from the Adopted Budget.

The rates paid for mandated benefits are as follows:

	2014-15	2015-16	2016-17	2017-18	2018-19
STRS	8.88%	10.73%	12.58%	14.43%	16.28%
PERS	11.771%	11.85%	13.89%	15.80%	18.70%
Social Security	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
State Unemployment Insurance	.05%	.05%	.05%	.05%	.05%
Workers Compensation	3.0%	3.0%	2.66%	2.75%	2.75%

The District’s medical insurance cap is \$8,100 for a full-time employee. Actual costs have been budgeted for medical, dental and vision coverage up to the cap at which time the employee pays any amount remaining.

For any employee who qualifies for retirement and is covered under the PERS Medical Program, the District is required by PERS to contribute \$1,536 annually towards the employee’s current PERS Medical Plan. The District has also budgeted for a Supplemental Employee Retirement Plan & Golden Handshake. The annual cost is approximately \$150,000 and will decline in future years.

4000 BOOKS AND SUPPLIES and 5000 OTHER OPERATING EXPENDITURES

Expenditures in the 4000 – 5999 categories were reviewed for reasonableness. A comparison with prior year actual expenditures were utilized in the analysis. A Language Arts adoption of \$300,000 and Election cost of \$100,000 have been budgeted for 2017-18, along with the BEST project of \$130,000 over 5 years.

GENERAL FUND CONTRIBUTIONS TO RESTRICTED PROGRAMS

Special Education and Transportation are not self-supporting. They require unrestricted fund contributions. The 2015-16 contribution to the Special Education increased significantly as a result of increased service costs.

Contributions	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 2nd Interim	2017-18 Projected	2018-19 Projected
Special Education	\$1,918,107	\$2,126,190	\$2,324,868	\$2,574,981	\$2,570,240	\$2,720,240
Special Education Transportation	\$341,103	\$338,604	\$337,869	\$380,072	\$380,072	\$380,072

2016-17 2nd Interim
 Castaic Union School District

Home to School Transportation	\$208,321	\$190,388	\$249,206	\$202,036	\$202,036	\$202,036
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Routine Restricted Maintenance (RRM) Transfer

The requirement to fund RRM at a level equal to 3% of the Combined General Fund Expenditure Budget was reduced from 3% to 1% as of 2009-10 by the State of California. This flexibility in funding RRM was available through the end of 2014-15. In 2015-16 and 2016-17 districts must spend at least at the level they expended in 2014-15. In 2017-18, the expenditure level must be at least 2%.

The District was unable to fully implement the State Budget flexibility to reduce the local 2015-16 & 2016-17 RRM budgets to the minimum requirement of \$229,980 (2014-15 contribution) due to the salaries that must currently be charged to the program. In 2014-15, some Maintenance/ Facilities salaries were charged to another fund which is no longer available.

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 2 nd Interim	2017-18 Projected	2018-19 Projected
RRM	\$229,980	\$350,000	\$350,000	\$350,000	\$422,122	\$422,122
%	1.1%	1.7%	1.7%	1.7%	2.0%	2.0%

INTERFUND BORROWING

As a safeguard, Board actions is in place to allow inter-fund borrowing. However, no inter-fund borrowing is anticipated or budgeted.

OTHER FUNDS

Cash balances are those deposited in the County Treasury and are as of January 30, 2017.

12.0 Child Development Fund – State Preschool Fund. This program/fund is adjusted to ensure expenditures do not exceed the grant funding. Cash balance \$14,715.

14.0 Deferred Maintenance Fund – This fund no longer receives State revenue and maintains a minimal cash balance. Cash balance \$936.

21.0 & 21.1 Building Fund & 2013 Series 1 – This fund is primarily for the expenditure of local bond funds. An interfund transfer of the California Clean Energy Jobs Act Grant to this fund is included in this report. Cash balance \$1,258,347.

25.0 Capital Facilities Fund – Developer Fees. The revenues have been adjusted to reflect a decrease in developer fees collected. Cash balance \$522,988.

30.0 State School Building Lease – Purchase Fund – This fund is utilized by the State to deposit monies from the State Facility Program. No funds are anticipated. Cash balance \$0.

35.0 County School Facilities Fund – Revenue has been adjusted to reflect an increase in interest. Cash balance \$75,268.

40.0 and 40.2 Special Reserve funds for Capital Outlay Projects – Purchase Fund – Revenue has been adjusted to reflect an increase in interest. Cash balance 40.0 \$23,802 and 40.2 \$27,301.

49.0 – 49.2 Capital Project Fund for Blended Component Units – Community Facilities Districts (CFDs). Revenue has been adjusted to reflect monies received from Northlake Associates LLC to cover the district costs in entering into a new mitigation agreement for the Northlake property. Cash balance 49.1 \$14,539 and 49.2 \$172,614.

52.0 – 52.3 Debt Service Fund for Blended Component Units – Debt Service for the Community Facilities Districts (CFDs). Adjustments have been made to both revenue and expenses to reflect the debt service. Cash balance 52.1 \$6,089,375, 52.2 \$714,876 and 52.3 -\$192,196. Fund 52.2 and 52.3 off-set each other.

63.0 – 63.1 Other Enterprise Fund – Community Preschool and the RISE Afterschool Program. Adjustments have been made to both revenue and expenses to reflect current enrollment in the program. Cash balance 63.0 \$24,360 and 63.1 \$7,553.

CASTAIC UNION SCHOOL DISTRICT
MULTI-YEAR BUDGET ASSUMPTIONS
UNRESTRICTED GENERAL FUND-FUND #01.0

Budget Factors	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue					
ADA (P2)	2,475	2,289	2,163	2,075	1,904
K-3	1,001	875	835	797	788
4-6	866	842	801	746	637
7-8	607	572	527	532	479
Enrollment	2,568	2,354	2,234	2,138	1,990
Unduplicated Count	31.35%	30.99%	30.51%	30.71%	30.85%
COLA	0.85%	1.02%	0.00%	1.48%	2.40%
Gap Funding Percentage	30.16%	52.20%	55.28%	23.67%	53.85%
Mandated On-Going Revenue	\$71,513	\$70,297	\$60,856	\$57,000	\$57,000
Mandated One-Time Revenue	\$172,000	\$1,309,971	\$458,816	\$0	\$0
Educator Effectiveness Grant	\$0	\$224,320	\$0	\$0	\$0
Expenditures					
STRS	8.88%	10.73%	12.58%	14.43%	16.28%
PERS	11.77%	11.85%	13.89%	15.80%	18.70%
Social Security	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
State Unemployment Ins.	0.05%	0.05%	0.05%	0.05%	0.05%
Workers Compensation	3.00%	3.00%	2.66%	2.75%	2.75%
Medical/Dental/Vision - CAP	\$8,100	\$8,100	\$8,100	\$8,100	\$8,100
PERS Retiree Medical	\$1,452	\$1,458	\$1,536	\$1,536	\$1,536
Close Fund 71.0 Retiree Benefits Code 15-16 payments to Fund	\$0	(88,270)	\$0	\$0	\$0
Language Arts Adoption				\$300,000	
Election Costs	\$0	\$0	\$0	\$100,000	\$0
Contributions					
Special Education	\$1.9 million	\$2.2 million	\$2.5 million	\$2.6 million	\$2.7 million
Special Education Transportation	\$341,103	\$342,980	\$380,072	\$380,072	\$380,072
Home to School Transportation	\$208,321	\$227,979	\$202,036	\$202,036	\$202,036
Restricted Maintenance Account					
Percentage	1.10%	1.70%	1.70%	2.00%	2.00%
Amount	\$229,980	\$350,000	\$350,000	\$420,000	\$420,000
Staff Reductions - Positions					
Teachers		(32.1)	(4.00)	(3.00)	(2.00)
Counselors		(1.0)			
Administrators		(2.5)			
Transportation Staff		(2.0)			
Campus Security		(1.0)			
Custodians		(3.0)			
maintenance worker		(1.0)			
Instructional Aide		(13.0)			
Media Technician		(4.0)			
Noon Duty Aide		(1.0)			
Health Technician		(1.0)			
Clerk/Typist		(1.0)			
Accounting/Purchasing Tech		(1.0)			
Total Staff Reductions	0.0	(63.6)	(4.0)	(3.0)	(2.00)

CASTAIC UNION SCHOOL DISTRICT
2016-17 SECOND INTERIM
MULTI-YEAR PROJECTION
UNRESTRICTED GENERAL FUND-FUND #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Unaudited Actuals	2016-17 Budget	2016-17 Second Interim	2017-18 Projected Budget	2018-19 Projected Budget
Revenues							
LCFF Revenue	17,576,901	17,516,390	18,510,076	17,899,188	17,896,445	17,201,949	17,014,362
Federal Revenue	55,789	114,727	189,767	45,000	53,536	53,536	53,536
Other State Revenue	446,906	591,946	1,754,950	838,872	889,055	501,766	397,894
Local Revenue	290,734	302,883	285,198	175,000	232,614	232,614	232,614
Total Revenues	18,370,330	18,525,946	20,739,991	18,958,060	19,071,650	17,989,865	17,698,406
Expenditures							
Certificated Salaries	10,711,914	10,058,676	7,536,350	7,197,360	7,167,645	7,051,343	7,032,714
Classified Salaries	2,481,020	2,837,452	2,542,007	2,839,540	2,777,575	2,814,447	2,851,687
Employee Benefits	2,961,234	3,301,399	2,766,569	2,920,583	2,871,521	3,159,865	3,488,207
Books & Supplies	332,704	323,227	310,806	431,310	467,734	767,734	467,734
Contracted Services	1,777,765	1,646,939	1,750,525	1,861,802	2,022,480	2,152,480	2,072,480
Capital Outlay	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0
Direct Support / Indirect Support	0	(3,055)	0	0	0	0	0
Total Expenditures	18,264,637	18,164,638	14,906,257	15,250,595	15,306,955	15,945,869	15,912,822
Other Financing Sources/Uses							
Interfund Transfers In	4,000,000	0	0	0	0	0	0
Interfund Transfers Out	(13,000)	0	0	0	0	0	0
Contributions From Unrestricted Funds	(2,543,431)	(2,148,087)	(2,476,190)	(2,674,868)	(2,924,980)	(3,152,348)	(3,302,348)
Net Increase (Decrease) in Fund Balance	1,549,262	(1,786,779)	3,357,544	1,032,597	839,715	(1,108,352)	(1,516,764)
Beginning Balance	258,934	824,986	(939,199)	2,506,615	2,506,615	3,346,330	2,237,978
Audit Adjustments	0	0	0	0	0	0	0
Adjustments for Restatement	(983,210)	22,594	88,270	0	0	0	0
Adjusted Beginning Balance	(724,276)	847,580	(850,929)	2,506,615	2,506,615	3,346,330	2,237,978
Net Increase/Decrease in Fund Balance	1,549,262	(1,786,779)	3,357,544	1,032,597	839,715	(1,108,352)	(1,516,764)
Ending Fund Balance	824,986	(939,199)	2,506,615	3,539,212	3,346,330	2,237,978	721,214

Amount need to reach 3% Reserve Level (\$86,205)

CASTAIC UNION SCHOOL DISTRICT
2016-17 SECOND INTERIM
UNRESTRICTED GENERAL FUND-FUND #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Unaudited Actuals	2016-17 Budget	2016-17 First Interim	2016-17 Second Interim
LCFF						
LCFF Revenue	17,576,901	17,516,390	18,510,076	17,899,188	17,888,202	17,896,445
LCFF Transfers	0	0	0	0	0	0
Total LCFF Revenue	17,576,901	17,516,390	18,510,076	17,899,188	17,888,202	17,896,445
Federal Revenue						
Forest Reserve	55,789	68,861	107,697	45,000	45,000	45,000
Medi-Cal Reimbursement	0	45,866	82,070	0	0	8,536
Total Other Federal Revenue	55,789	114,727	189,767	45,000	45,000	53,536
State Revenue						
Mandated Costs	77,738	243,513	1,380,268	519,672	519,672	556,221
Lottery	336,501	346,968	367,751	319,200	319,200	325,922
Other State Revenue (testing, etc.)	32,667	1,465	6,931	0	6,912	6,912
Total Other State Revenue	446,906	591,946	1,754,950	838,872	845,784	889,055
Local Revenue						
Community Redevelopment Fund:	325	408	804	0	0	0
Leases & Rentals	0	104,026	97,604	100,000	100,000	65,000
Interest	48,414	15,305	16,852	10,000	10,000	10,000
Interest from Bond Proceeds						
Transportation Fee - Individuals	0	40,153	42,345	35,000	35,000	35,000
Interagency Services - Food Co-op	0	77,850	50,000	30,000	35,000	35,000
Other Local Income	241,995	65,141	77,594	0	0	87,614
Charter School Funding In-lieu of Property Taxes						
Total Local Revenue	290,734	302,883	285,199	175,000	180,000	232,614
TOTAL REVENUES	18,370,330	18,525,946	20,739,992	18,958,060	18,958,986	19,071,650

CASTAIC UNION SCHOOL DISTRICT
2016-17 SECOND INTERIM
UNRESTRICTED GENERAL FUND-FUND #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Unaudited Actuals	2016-17 Budget	2016-17 First Interim	2016-17 Second Interim
LCFF						
LCFF Revenue	17,576,901	17,516,390	18,510,076	17,899,188	17,888,202	17,896,445
LCFF Transfers	0	0	0	0	0	0
Total LCFF Revenue	17,576,901	17,516,390	18,510,076	17,899,188	17,888,202	17,896,445
Federal Revenue						
Forest Reserve	55,789	68,861	107,697	45,000	45,000	450,000
Medi-Cal Reimbursement	0	45,866	82,070	0	0	8,536
Total Other Federal Revenue	55,789	114,727	189,767	45,000	45,000	458,536
State Revenue						
Mandated Costs	77,738	243,513	1,380,268	519,672	519,672	556,221
Lottery	336,501	346,968	367,751	319,200	319,200	325,922
Other State Revenue (testing, etc.)	32,667	1,465	6,931	0	6,912	6,912
Total Other State Revenue	446,906	591,946	1,754,950	838,872	845,784	889,055
Local Revenue						
Community Redevelopment Fund:	325	408	804	0	0	0
Leases & Rentals	0	104,026	97,604	100,000	100,000	65,000
Interest	48,414	15,305	16,852	10,000	10,000	10,000
Interest from Bond Proceeds						
Transportation Fee - Individuals	0	40,153	42,345	35,000	35,000	35,000
Interagency Services - Food Co-op	0	77,850	50,000	30,000	35,000	35,000
Other Local Income	241,995	65,141	77,594	0	0	87,614
Charter School Funding In-lieu of Property Taxes						
Total Local Revenue	290,734	302,883	285,199	175,000	180,000	232,614
TOTAL REVENUES	18,370,330	18,525,946	20,739,992	18,958,060	18,958,986	19,071,650

CASTAIC UNION SCHOOL DISTRICT
2016-17 SECOND INTERIM
UNRESTRICTED GENERAL FUND-FUND #01.0

	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
	Audited	Audited	Unaudited	Budget	First	Second
	Actuals	Actuals	Actuals		Interim	Interim
Certificated Salaries						
1100 -Teachers' Salaries	9,152,692	8,483,084	6,424,440	6,098,283	6,083,997	6,058,879
1200 - Certificated Pupil Support &	260,513	261,246	229,569	227,222	206,494	227,969
1300 - Certificated Supervisors' &	1,298,709	1,314,346	882,340	871,855	886,977	880,797
1900 - Other Certificated Salaries	0	0	0	0	0	0
Total Certificated Salaries	10,711,914	10,058,676	7,536,349	7,197,360	7,177,468	7,167,645
Classified Salaries						
2100 - Instructional Aides	319,147	379,468	208,546	206,720	232,220	219,193
2200 - Classified Support Salaries	753,478	989,354	876,934	970,230	969,161	925,899
2300 - Classified Supervisors' & A	224,375	235,799	427,191	594,674	585,648	561,775
2400 - Clerical and Offices Salarie	995,033	976,564	850,644	877,817	854,801	883,191
2900 - Other Classified	188,987	256,267	178,692	190,099	187,074	187,517
Total Classified Salaries	2,481,020	2,837,452	2,542,007	2,839,540	2,828,904	2,777,575
Employee Benefits						
3100 - STRS	897,644	889,666	822,528	1,010,839	934,022	929,087
3200 - PERS	199,170	245,757	223,682	296,161	277,239	286,188
3300 - OASDI/Medicare/Alternativ	335,780	352,285	291,743	312,627	308,864	302,769
3400 - Health and Welfare Benefit	1,024,239	986,543	765,632	766,815	745,134	752,571
3500 - Unemployment Insurance	6,105	6,244	4,894	5,038	4,941	4,968
3600 - Workers' Compensation	246,480	428,311	312,273	266,789	263,483	295,405
3700 - Retiree Benefits	112,497	81,507	90,392	24,764	52,564	65,383
3900 - Other Employee Benefits	139,319	311,086	255,425	237,550	219,325	235,150
Total Employee Benefits	2,961,234	3,301,399	2,766,569	2,920,583	2,805,572	2,871,521

CASTAIC UNION SCHOOL DISTRICT
2016-17 SECOND INTERIM
UNRESTRICTED GENERAL FUND-FUND #01.0

Other Outgo	2013-14 Audited	2014-15 Audited	2015-16 Unaudited	2016-17 Budget	2016-17 First Interim	2016-17 Second Interim
Total Other Outgo	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>First Interim</u>	<u>Second Interim</u>
Direct Support / Indirect Support						
7310 - Transfers of Indirect Costs	0	0	0	0	0	0
7350 - Transfers of Indirect Costs-Interfund						
Total Direct Support / Indirect Support						
	0	(3,055)	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	(3,055)	0	0	0	0
Other Financing Sources/Uses						
	<u>18,264,637</u>	<u>18,164,638</u>	<u>14,906,255</u>	<u>15,250,595</u>	<u>15,234,608</u>	<u>15,306,955</u>
Interfund Transfer In						
Other Transfers In						
Total Interfund Transfers In						
Interfund Transfer Out	<u>4,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Child Development Fund #12.0	4,000,000	0	0	0	0	0
Total Interfund Transfers Out						
Contribution From Unrestricted	(13,000)	0	0	0	0	0
Special Education	(13,000)	0	0	0	0	0
Ongoing and Major Maintenance						
Other						
Total Contrib. From Unrestricted Funds		(1,918,107)	(2,126,190)	(2,324,868)	(2,447,893)	(2,574,980)
		(229,980)	(350,000)	(350,000)	(350,000)	(350,000)
	(2,543,431)	0	0	0	0	0
Total Other Financing Sourc	<u>(2,543,431)</u>	<u>(2,148,087)</u>	<u>(2,476,190)</u>	<u>(2,674,868)</u>	<u>(2,797,893)</u>	<u>(2,924,980)</u>
	1,443,569	(2,148,087)	(2,476,190)	(2,674,868)	(2,797,893)	(2,924,980)

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

I

Meeting Date: March 9, 2017

Item Title: Adoption of Resolution #16/17-34: Amendment to Update Certification of Signatures for the Period December 8, 2016 through December 7, 2017

Item Type: Consent

BACKGROUND:

The District is adopting the attached resolution verifying the signature of each person, including members of the Governing Board, who are authorized to sign orders in its name. The resolution is being amended to remove former Board member Victor Torres and add newly appointed Board member Mayreen Burk, effective March 9, 2017.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Adopt resolution as submitted.

Submitted by: Steve Doyle. Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

CASTAIC UNION SCHOOL DISTRICT
DISTRICT

CERTIFICATION OF SIGNATURES

As clerk/secretary to the governing board of the above named district, I certify that the signatures shown below in Column 1 are the verified signatures of the members of the governing board. I certify that the signatures shown in Column 2 are the verified signatures of the person or persons authorized to sign notices of employment, contracts and orders drawn on the funds of the district. These certifications are made in accordance with the provisions of Education Code Sections:

K-12 Districts: 35143, 42632, and 42633

Community College Districts: 72000, 85232, and 85233

If persons authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the majority of the governing board.

These approved signatures are valid for the period of: December 8, 2016 to December 7, 2017

In accordance with governing board approval dated March 9, 20 17.

Signature _____

Clerk (Secretary) of the Board

Typed Name Steve Doyle, Secretary

Clerk (Secretary) of the Board

NOTE: Please TYPE name under signature.

Column 1

Signatures of Members of the Governing Board

SIGNATURE	INITIALS
TYPED NAME	
President of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME	
Clerk/Secretary of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME	
Member of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME	
Member of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME Mayreen Burk	
Member of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME	
Member of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME	
Member of the Board of Trustees/Education	

Column 2

Signatures of Personnel and/or Members of Governing Board authorized to sign Orders for Salary or Commercial Payments, Notices of Employment, and Contracts:

SIGNATURE	INITIALS
TYPED NAME	
TITLE Superintendent/Secretary of the Board	
SIGNATURE	INITIALS
TYPED NAME	
TITLE Assistant Superintendent of Educational Services	
SIGNATURE	INITIALS
TYPED NAME	
TITLE Chief Business Official	
SIGNATURE	INITIALS
TYPED NAME	
TITLE Supervisor of Business Services	
SIGNATURE	INITIALS
TYPED NAME	
TITLE Director of Facilities	
SIGNATURE	INITIALS
TYPED NAME	
TITLE Assistant Director of Human Resources	
SIGNATURE	INITIALS
TYPED NAME	
TITLE	

Number of Signatures required:

ORDERS FOR SALARY PAYMENTS	ORDERS FOR COMMERCIAL PAYMENTS
1	1
NOTICES OF EMPLOYMENT	CONTRACTS
1	1

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

J

Meeting Date: March 9, 2017

Item Title: Approval of Developer Fee Refund to LNR Gateway 5

Item Type: Action

BACKGROUND:

In January 2015 LNR Gateway 5 LLC paid developer fees for Building 1 at 27918 Franklin Parkway, Valencia. The development was supposed to be a 254,890 S.F. commercial concrete building with a 2nd floor mezzanine. Since then the property has changed owners and LNR Gateway 5 LLC is requesting a refund of the fees paid, which is \$84,038.79.

Additionally, the District has been notified that the new property owner, Logix Federal Credit Union, has filed their project with Building and Safety for a 3-story commercial office building and will be paying the developer fees within a few weeks.

Education Code 17624 allows districts to retain an administrative fee when refunding developer fees, however, our board policy is silent on this issue.

It is the recommendation of Business Services that we retain a 3% fee, which is \$2,521.16.

FISCAL IMPLICATIONS:

Total of this report: \$81,517.63 refund to LNR Gateway 5.

RECOMMENDATION:

Approve item as submitted.

Submitted by: Julia Phippen, Supervisor of Business Services

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

CERTIFICATE OF COMPLIANCE FOR ISSUANCE OF BUILDING PERMIT

Project Owner/Applicant: Gateway 5
 Mailing Address: 27451 Townley Ste #140 Valencia CA 91355
 Project Address: 27918 Franklin Parkway Valencia CA 91355
 Building Permit Calculation of Assessable Area Complete: Yes No

Project Type (Check one) SFD MFA Residential Addition **Commercial**
 Industrial Hotel Other _____

Tract: Bldg 1 Lot/Unit: _____

Certification of Applicant/Owner: The person executing this declaration ("Owner") certifies under penalty of perjury that (1) the information provided is correct and true to the best of Owner's knowledge, that Owner will obtain an amended Certificate of Compliance and pay the additional amounts due if Owner requests an increase in the number of dwelling units/square footage after the building permit is issued, or if the initial determination of units/square footage is found to be incorrect; and that (2) the Owner is the owner/developer of the above-described project(s), or that the person executing this declaration is authorized to sign on behalf of the Owner.

Date: 1-29-15 Signature: Katy Sharbonow
 Print Name: Katy Sharbonow

SCHOOL DISTRICT REQUIREMENTS FOR THE ABOVE PROJECT HAVE BEEN SATISFIED IN ACCORDANCE WITH ONE OF THE FOLLOWING: (Check one)

Ed. Code	Joint	Mitigation	Not subject to
17620/Gov. Code	Valley-Wide	Agreement	fee requirements
65995 (AB181)	Resolution	Note: _____	Note: _____

SEE CALCULATION

Total Number of Sq. Ft.	<u>254,663</u>	Total Number of DUs	_____
Amount per Sq. Ft.	<u>\$.33</u>	Amount per DU	\$ _____
Amount Due	<u>\$ 84,038.79</u>	Amount Due	\$ _____
Total Amount Collected	\$ <u>84,038.79</u>		

SCHOOL DISTRICT:
 This is to certify that the Applicant/Owner listed above has paid all amounts determined by the information presented above due to the school district. The payment of these amounts is a prerequisite to the issuance of a building permit.

Date: 1/29/15 Andrzej Buczynski
 Castaic Union School District

NOTICE OF 90-DAY PERIOD FOR PROTEST OF FEES

§66020 of the Government Code enacted as Assembly Bill 3081, set forth as Chapter 549, Statutes of the State of California, 1996, effective 1/1/97, requires that this school district provide a written notice to the project applicant at the time of payment of school fees, mitigation payments or other exactions. This notice is to advise you that the protest period in regard to such amounts or the validity thereof in accordance with §66020 of the Government Code and other applicable law, commences with such payment or performance of any other requirement as described in §66020 of the Government Code. Additionally, this notice advises that the protest thereof must be in writing and must occur within 90 calendar days thereafter.

Check Date: Jan/22/2015

Check No. 000022829

Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Available	Paid Amount
01/20/15-CKRQ-C <i>Developer Fees Bldg 1</i>	Jan/20/2015	00000472	84,038.79	0.00	84,038.79

Vendor Number	Name	Total Discounts
000002653	Castaic Union School District	\$0.00

Check Number	Date	Total Amount	Discounts Taken	Total Paid Amount
000022829	Jan/22/2015	\$84,038.79	\$0.00	\$84,038.79

END GATEWAY LLC
 50000 KARMAN AVENUE, SUITE 200
 NEWPORT BEACH, CA 92660

BANK OF AMERICA
 Control Disbursement Account
 San Francisco, CA

000022829
 Date: Jan/22/2015
 Pay Amount \$84,038.79***

EIGHTY-FOUR THOUSAND THIRTY-EIGHT AND 79/100 DOLLAR***

CASTAIC UNION SCHOOL DISTRICT
 28291 Livingston Ave
 Valencia, CA 91355

Void after 180 days
[Signature]

⑈0000022829⑈ ⑆071923284⑆ 8765006640⑈

sq. A. 254,663

D A P T S

GENERAL TEXT UPDATE

01/25/17

BSUPD

09:23:58

END OF DATA

PAGE 1

ENTITY

TYPE DESCRIPTION

ENTITY ID

PMT B&S PERMIT

BL 1407170056

TEXT TYPE: DE

DESCRIPTION: DESC OF WORK/PROP SITE

ACTION

GENERAL TEXT

(N) COMMERCIAL CONCRETE SHELL BLDG (1ST FL) 248,663 S.F.
WITH 2ND FL MEZZANINE 6,227 S.F.

DPC660

NEXT TRANSACTION: _____

PF1=HELP

D A P T S

BUILDING PERMIT DETAIL UPDATE

01/25/17

BSUPD

NEW COMMERCIAL CONSTRUCTION

09:24:06

APPL NBR: BL 1407170056 APPISSUD CANCEL

LOC: 0820

ADDRESS: 27918 FRANKLIN SCLR

AIN: 3271 030 072

PROPERTY INF?: _

BLDGS ON LOT: _

VALUATION: 9239000

	SQ FT.	NBR STORIES	CONSTR. TYPE	NEW OCCUP GRP
STRUCTURE:	254890	1	V-B	B Y

SPECIAL COND'S: _____

HOUSE NBR MAP:

SEWER MAP BOOK:

PAGE:

USE ZONE: C-3

FIRE ZONE: 4

AIR QUALITY:

STAT CLASS: 10

CMP CODE: 05

HAZARD.MAT'LS?: N

DPC282

NEXT TRANSACTION: _____

PF3=HEADER

PF1=HELP

D A P T S

B+S APPLICATION HEADER UPDATE

01/25/17

BSUPD

09:23:45

APPL NBR: BL 1407170056 APPISSUD CANCEL* HOLD: _ RELATED APPL: GR 1407150003

TENANT: LOT 1

ADDRESS: 27918 FRANKLIN PK W SCLR 91355

LEGAL: PM 26363

1

LOC: 0820 AIN: 3271030072 MLT: _

LOCALITY: VALENCIA

CROSS-ST: COMMERCE CENTER DR

INITIATE

PLAN APPR

ISSUE DT

FINALED

FINALED BY

EXPIRE DT

07 17 14

07 17 15

READY FOR PERMIT: _

OWNER/BUILDER: _

SD: 5

OWNER: LOGIX FEDERAL CREDIT UNION

ADDRESS: 2340 N HOLLYWOOD WAY BURBANK CA 91510

PHONE: 8182063012

APPLICANT: ALLIANCE ENGINEERING, STANLEY

ERIN

ADDRESS: 2248 FARADAY AVE

CARLSBAD CA 92008

PHONE: 7604319896

CNTR: _____

PH: _____

ENGR: PK ARCHITECTURE

PH: 8185840057

PLAN CHECK TYPE: CODE _ ENERGY _ CAP PROJ _ AMR _ TLR _ TPC# _____

EL SPEC: VOLTS _____

AMP _____

FAULT _____

WORK DESC: (N) COMMERCIAL CONCRETE SHELL BLDG (1ST FL) 248,663 S.F. Y

FEES: _ REPL: _ MOVE: _ TEXT: Y CORRESP: _ CLR: _

SECURITY: _

ISSUE STATUS: _ DEFAULT PRINTER: _ OR PRINTER ID: _____

DISP: _

REPORT: _

DPC260

NEXT TRANSACTION: _____

PF8=DETAIL

PF1=HELP

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

K

Meeting Date: March 9, 2017

Item Title: Approval of Agreement with Demsey Filliger & Associates (GASB)

Item Type: Action

BACKGROUND:

In June 2004 the Governmental Accounting Standards Board (GASB) issued its final accrual accounting standards for retiree healthcare benefits. GASB 43 and GASB 45 require public employers such as the District to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and the trust, if any. The District must obtain actuarial valuations of its retiree health insurance not less frequently than one every two years. Demsey, Filliger and Associates (D F & A) performed the previous actuarial study in 2015. The District is recommending we utilize the services of D F & A to perform the required actuarial valuation report.

FISCAL IMPLICATIONS:

The contract is for a flat fee of \$3,500 to complete the actuarial report. Additional fees will be incurred if an on-site presentation is requested.

RECOMMENDATION:

Approve item as submitted.

Submitted by: Linette Hodson, Chief Business Official

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent



February 9, 2017

Scope of Work

We will provide Castaic Union School District with an actuarial report as of July 1, 2016, setting forth all District liabilities of the postretirement health benefit program, including a 50-year projection of District expenditures under the plan. Our report will contain the following information:

- Disclosure of the postretirement benefit obligations and Annual Required Contributions (ARC) in accordance with the GASB Other Postemployment Benefits (OPEB) accounting standard (GASB 45), for the fiscal year ending June 30, 2017;
- Disclosures for the trust funds as may be required by GASB 43;
- Projected annual pay-as-you-go District expenditures for the next 50 years;
- Recommended level annual funding amounts, to pre-fund the obligations as a flat dollar amount, a constant percent increase each year, or a level percent of unfunded liability;
- Reconciliation of Accrued Liability with July 1, 2014 actuarial report;
- Rollforward of Net OPEB Obligation through June 30, 2016;
- Breakdown of results by employment classification and active/retiree; and
- Summary of plan provisions, actuarial assumptions, and certification.

Fees

Our flat fee for the services listed above (including telephone support to explain and discuss the report) will be \$3,500, and is all-inclusive based on the scope of the project outlined above. No other expenses would be charged to the project, except as noted in the next section.

Optional services that would require additional charges

The \$3,500 does not include the cost (including any direct expenses) of an on-site presentation to the District's Board. An on-site presentation is not anticipated at this time.

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

L

Meeting Date: March 9, 2017

Item Title: Approval of Fire Suppression Systems Repairs by Fire Ace

Item Type: Action

BACKGROUND:

During inspection of fire suppression systems at Castaic Elementary (CES), Northlake Hills Elementary (NHS), and Castaic Middle (CMS) repairs were necessary to correct deficiencies. Live Oak Elementary (LOS) was outdated and a new Ansul system was installed. All areas have been brought up to date and meet all code requirements. All have been registered with the Department of Industrial Relations as required for public work in excess of \$1,000.00. Cost associated for these repairs are as follows:

CMS - \$1,495.00
CES - \$1,350.00
NHS - \$1,350.00
LOS - \$5,900.00

FISCAL IMPLICATIONS:

\$10,195.00 from the General Funds.

RECOMMENDATION:

Approve item as submitted.

Submitted by: Jaime Garcia, Director of Facilities

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent



**P.O. Box 298
Lancaster, CA 93584-0298
(661) 942-ACE1 (2231)
(661) 942-5270 FAX**

1-4-17

**Castaic Union School District
Attn: Jaime Garcia**

Dear Jaime,
Per our previous conversation, Fire Ace Inc. is pleased to provide the following quotation in regards to the correction of defects found during periodic testing. Please note that the repairs can be completed during the week of 1-9-17. The only exception is the repairs to Live Oak School kitchen fire suppression system. That will need to be coordinated with the cafeteria staff to ensure minimal downtime in the kitchen. Please note that the pricing listed is for normal labor rates and DIR rates. You will have to decide which category you choose to perform these jobs under. Pricing is as follows:

Castaic Middle School: Install (7) chain and lock @ risers and (1) chain and lock @ main fire valve; Install (6) bell sign and cage; Install (3) Custom sign; Paint OS&Y valves, fire hydrants and FDC; Install (2) FDC gaskets; Install (3) riser gauges; and Replace (2) 2.5" and (1) 4" hydrant caps. Total cost Normal Labor Rate is \$985.00. Total Cost DIR Labor Rate is \$1,495.00.

Castaic Elementary School- Replace Agent Cylinder, Actuation Cartridge, Ansulex chemical and fusible link scissor bracket. Total cost Normal Labor Rate is \$895.00. Total Cost DIR Labor Rate is \$1,350.00.

North Lake School-Replace Agent Cylinder, Actuation Cartridge, and Ansulex Chemical. Total cost Normal Labor Rate is \$895.00. Total Cost DIR Labor Rate is \$1,350.00.

Live Oak School-Remove and replace faulty Ansul Automan, replace agent cylinder, cartridge, Ansulex chemical, piping/conduit(if necessary) and nozzles. Total cost Normal Labor Rate is \$3,900.00. Total Cost DIR Labor Rate is \$5,900.00. This should be able to be treated like a repair and not need to be submitted to DSA. If you require to us to submit to the DSA, the price will be increased by \$2,900.00 (plus any applicable permit fees, etc).

Thank you for the opportunity to bid on these projects. I look forward to being of service to your district in the future. Please feel free to call with any questions you may have. Thanks again, it was a pleasure meeting you.

Sincerely,
John Vollrath
Fire Ace Inc.

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

M

Meeting Date: March 9, 2017

Item Title: Consider Nominations for 2017 CSBA Delegate Assembly Election

Item Type: Action

BACKGROUND:

Nominations for representatives to the CSBA Delegate Assembly are being accepted through March 15, 2017.

The Board may vote for up to the number of vacancies in the region as indicated on the ballot. Regardless of the number of vacancies, each Board may cast no more than one vote for any one candidate. (The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.) Election results and the names of all Delegates will be available on CSBA's website no later than Monday, April 3.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Determine whether vote shall be made.

Submitted by: Charmin Ortega, Executive Assistant to the Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent



California School Boards Association

TIME SENSITIVE, REQUIRES BOARD ACTION
DEADLINE Wednesday, March 15, 2017

January 31, 2017

MEMORANDUM

To: All Board Presidents and Superintendents
CSBA Member Boards of Education

From: Susan Henry, President

Re: 2017 CSBA Delegate Assembly Election
U.S. Postmark Deadline – Wednesday, March 15, 2017

Enclosed is the ballot material for election of a representative to the CSBA Delegate Assembly from your region or subregion. The material consists of the ballot (on red paper), required candidate biographical sketch form, and if submitted, résumé for each candidate. In addition, we are including a “copy” of the ballot on white paper so that it may be included in board agenda packets, if you choose to do so. **Only the ballot on red paper is to be completed and returned.**

The board as a whole may vote for up to the number of vacancies in the region or subregion as indicated on the ballot. For example, if there are three vacancies in the region or subregion, the board may vote for up to three individuals. Regardless of the number of vacancies, each board may cast no more than one vote for any one candidate. (The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.)

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district’s stationery; please write **DELEGATE ELECTION** prominently on the envelope with the region or subregion number on the bottom left corner. **Ballots must be postmarked by the U.S. Post Office on or before Wednesday, March 15, 2017. No exceptions are allowed.**

Election results will be posted on CSBA’s web site no later than Monday, April 3. If there is a tie vote, a run-off election will be held. All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2017 – March 31, 2019. The next meeting of the Delegate Assembly is on Saturday, May 20 – Sunday, May 21 at the Hyatt Regency in Sacramento.

Please do not hesitate to the Executive Office at (800) 266-3382 should you have any questions. Thank you.

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office No later than **WEDNESDAY, MARCH 15, 2017**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2017 DELEGATE ASSEMBLY BALLOT
REGION 22
(Los Angeles County)

Number of vacancies: 3 (Vote for no more than 3 candidates)

Delegates will serve two-year terms beginning April 1, 2017 – March 31, 2019

**denotes incumbent*

- John Curiel (Westside Un. SD)*
- R. Michael Dutton (Antelope Valley Un. HSD)
- Larry H. Layton (Acton-Agua Dulce USD)
- Jill McGrady (Antelope Valley Un. HSD)
- Steven M. Sturgeon (William S. Hart Un. HSD)*

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

Region 22 – Keith Giles, Director (Lancaster SD)
6 Delegates (6 elected)

Below is a list of all the current Delegates from this Region.

John K. Curiel (Westside Union ESD), term expires 2017
Steven (Steve) De Marzio (Westside Union ESD), term expires 2018
R. Michael (Michael) Dutton (Antelope Valley Union HSD), term expires 2017
Nancy Smith (Palmdale ESD), term expires 2018
Steven (Steve) Sturgeon (William S. Hart Union HSD), term expires 2017
Vacant, term expires 2018

Counties

Los Angeles

2017 Delegate Assembly Candidate Biographical Sketch Form

DUE: Saturday, January 7, 2017

Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 | or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will **not** be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office. Late submissions will not be accepted. If you have any questions, please contact the Executive Office at (800) 266-3382.

Name: <u>John Curiel</u>	CSBA Region-subregion #: <u>22</u>
District or COE Name: <u>Westside Union School District</u>	Years on board: <u>11</u>
Profession: <u>Correctional Officer</u> Contact Number: <u>661 722-0716 ext. 7713</u>	E-mail: <u>john.curiel@cdcr.ca.gov</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>7 years</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am a passionate advocate for public education, I will lend my voice to the discussion of political involvement. I have worked in the Department of Corrections for twenty four years and understand what education can do for our State. What education can do for our communities and what education can do for our future. Education is the cornerstone of creating a healthy community and I want to bring my passion to the table.

Please describe your activities and involvement on your local board, community, and/or CSBA.

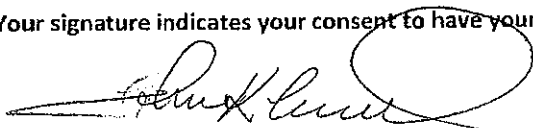
I have been a member of WUSD for 11 years and expanded programs and tackled the financial challenges of The Great Recession to ensure our children, our students and staff were the least impacted by the financial turmoil. I believe, I bring a strong voice to the discussion of CSBA's political involvement in Sacramento. I believe CSBA needs to be political advocates for schools and refrain from becoming partisans in Sacramento politics.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenges will be the next financial down turn. Will we be prepared? Will CSBA be a strong advocate for our schools? Will our advocates be strong, efficient to ensure the next fiscal downturn won't impact our classrooms? Will we be prepared? CSBA can assist with increased training of new school board members and administrators. There are many new laws and challenges not foreseen 5 years ago that are impacting schools now. The World of education is changing at a rapid pace. CSBA can remain ahead of the changes, prepared for the challenges and ready to act.

Thank you

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.



12/22/16



2017 Delegate Assembly Candidate Biographical Sketch Form

DUE: Saturday, January 7, 2017

Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 | or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will not be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office. Late submissions will not be accepted. If you have any questions, please contact the Executive Office at (800) 266-3382.

Name: <u>R. Michael Dutton</u>	CSBA Region-subregion #: <u>22</u>
District or COE Name: <u>Antelope Valley Union High School District</u>	Years on board: <u>27</u>
Profession: <u>Retired Site Principal</u> Contact Number: <u>661-547-0987</u>	E-mail: <u>mckydstr@gmail.com</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>12</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am interested in continuing my service to my community, District, Region and the students of California. As a retired educator of 39 years and 27 an active member of CSBA I believe I have some insight and experience that is still current and useful. As an administrator I have had the honor of creating a Nationally recognized Early College High School Program. From that experience those of a Board member for so many years and as a faculty member of CSBA's MIG program I think I can continue to bring a great deal to the position of Delegate in Region 22.

Please describe your activities and involvement on your local board, community, and/or CSBA.

In my local area I have been Past President of the Antelope Valley School Boards Association and am a member of it's Board of Directors. I have also been the lead organizer of our annual Regional Education Summit. At the state level as Co-Director of Region 13-14 I was actively involved in the creation of Region 22 and was the first Director. For several years now I have been a member of the Masters In Governance faculty.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I believe the biggest challenge for Board members today is managing social and cultural changes in our society along with the constant shifting of public opinion about education in competition with the Charter movement that is not held to the same standards. I think CSBA can and will mobilize to support Districts in these situations by getting right down to the local level of understanding and help members grapple with the various local issues as they arise.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: R. Michael Dutton

Date: 1/7/17

2017 Delegate Assembly Candidate Biographical Sketch Form

DUE: Saturday, January 7, 2017

Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 | or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will **not** be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office. Late submissions will not be accepted. If you have any questions, please contact the Executive Office at (800) 266-3382.

Name: <u>LARRY H. LAYTON</u>	CSBA Region-subregion #: <u>22</u>
District or COE Name: <u>ACTON AGUA DULCE UNIFIED SCHOOL DISTRICT</u>	Years on board: <u>NINE</u>
Profession: <u>LAWYER</u>	Contact Number: <u>(661) 269-5291</u> E-mail: <u>laytonlaw@qnet.com</u>
Are you a continuing Delegate? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how long have you served as a Delegate? <u>N/A</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

TO ASSIST AND GIVE MY VIEWS ON EDUCATION OF CHILDREN IN CALIFORNIA
SKILLS AND EXPERIENCE: 1) LAWYER 41 YEARS (CA, AL, FEDERAL AND U.S. SUPREME CT)
2) OWNER/DEAN LARRY H. LAYTON SCHOOL OF LAW (1994 - PRESENT)
3) AUTHOR LARRY LAYTON LEGAL AIDS STUDY AIDS FOR LAW STUDENTS
4) TRIAL EXPERIENCE, HUNDREDS OF CASES; JUDICIAL EXPERIENCE SITTING AS JUDGE PRO TEM AND ARBITRATOR

Please describe your activities and involvement on your local board, community, and/or CSBA.

- 1) THIRD TERM BOARD MEMBER
- 2) PRIOR THERETO I WAS ON AADUSD FACILITIES COMMITTEE
- 3) I REGULARLY ATTEND CSBA CONVENTIONS INCLUDING LEGAL SYMPOSIUMS
- 4) ELECTED TO REPRESENT UNACCREDITED LAWSCHOOLS AT CBE OF STATE BAR OF CALIFORNIA IN THE PAST
- 5) ON ACTON TOWN COUNCIL

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

- 1) FINANCES (PUBLIC EDUCATION)
 - 2) DRUGS INTERFERING WITH EDUCATION OF STUDENTS
 - 3) BULLYING " " SAFETY " "
 - 4) SHOOTINGS IN SCHOOLS AND FEAR THEREOF
- CSBA HELPING TO ADDRESS CHALLENGES: EDUCATE CA. CITIZENS OF NEEDS/PROBLEMS + PERSUASION OF SAID CITIZENS TO ASSIST IN SOLVING SAME

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Larry H. Layton

Date: OCT. 28, 2016

2017 Delegate Assembly Candidate Biographical Sketch Form

DUE: Saturday, January 7, 2017

Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 | or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will not be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office. Late submissions will not be accepted. If you have any questions, please contact the Executive Office at (800) 266-3382.

Name: <u>Jill McGrady</u>	CSBA Region-subregion #: <u>22</u>
District or COE Name: <u>Antelope Valley Union High School District</u>	Years on board: <u>5</u>
Profession: <u>Retired Teacher</u> Contact Number: <u>661 526-3745</u>	E-mail: <u>jillmcgrady@yahoo.com</u>
Are you a continuing Delegate? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how long have you served as a Delegate? _____	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

As an advocate for students, teachers, staff, and administrators, I am interested in representing Region 22 in the Delegate Assembly. I have more than 25 years of experience teaching in both the high school and community college systems. During my time as a teacher, I have had the opportunity to work with students who have various academic levels ranging from honors to remedial. Additionally, I spent almost a decade teaching at the Community College level where I was able to work with students entering college directly out of high school, as well as students who had spent time away from education and were coming back later in life. Personally, my own children graduated from the schools in our community, and both went on to four year universities where they graduated with higher degrees. My grandchildren are currently matriculating through our public school system. I believe these experiences have given me the ability to see issues from multiple perspectives. By taking a position on the Delegate Assembly, I hope to expand my knowledge in areas of policy and governance and stay current on pressing issues facing our Governing Board and our local CSBA organization, as well as further the vision and mission of CSBA as a whole.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am currently serving my second term as a member of the Antelope Valley Union High School District's Board of Trustees. Over the past 5 years, I have served as President, Vice President, Clerk, and Member. I am currently serving a second term as Vice President. I was elected as our representative to the AVCSBA and served as Parliamentarian for that organization. I have completed the CSBA Masters in Governance Program, and I attend our yearly local Governance Workshop. I have attended CSBA Conventions and Trade Shows at both San Diego and San Francisco. I also serve our community in other capacities. I am a Past President and currently serve as Vice President, of Cedar Street Theatre, a nonprofit community theatre organization. I also direct plays and musicals for CST at the Lancaster Performing Arts Center. In addition, I serve as Co-Chairman for one division in the Home Arts Building at the AV Fair.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Some of the biggest challenges facing our governing boards today include, but are not limited to: continuing our focus on school safety; continuing to offer high quality instruction even with a growing shortage of teachers and administrators; meeting the needs of an ever changing world; determining how and when to invest in technology for the classroom. CSBA can help address all of these issues by collaborating with community members and stake holders. We must engage in quality discussions of the issues facing our schools. We also need to focus on additional training for board members so we can be the legislative advocates our schools desperately need.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Jill McGrady

Date: January 4, 2017



2017 Delegate Assembly Candidate Biographical Sketch Form

DUE: Saturday, January 7, 2017

Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 | or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will not be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office. Late submissions will not be accepted. If you have any questions, please contact the Executive Office at (800) 266-3382.

Name: <u>Steven M. Sturgeon</u>	CSBA Region-subregion #: <u>22</u>
District or COE Name: <u>William S Hart Union High School District</u>	Years on board: <u>17</u>
Profession: <u>Records Management</u> Contact Number: <u>661-295-9399</u>	E-mail: <u>steve@avmtech.com</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>10</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I have served the Delegate Assembly and our Region for 22 years including 5 years service as a Trustee for the Sulphur Springs School District. My background in business, real estate and now the education industry in the State of California provides me with a strong foundation from where I can contribute to the success of our and other Districts in our region.

Education as it has been and will move towards in the future is critical to the success of our children in this State and our Nation. We have become an expanding global community with nearly unlimited opportunities to learn and develop ways to make our local areas and the world around us a better, safer, productive environment.

My technology background contributes to the incredibly fast growing technology developments to which our children must adapt to, interpret and engage. This will continue to expand in our classrooms and career technologies for years to come.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Please refer to the attached resume which identifies many organizations and activities with which I have belonged over 30 years.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Funding is and likely will be an issue in California for years to come. Increasing mandates from State legislation place greater and greater demands on our teachers and staff that take away from basic learning skills. California has had and will continue to have challenging times ahead finding adequate numbers of teachers in all programs. CSBA, the Delegate Assembly and the collaboration of school Districts in our region can work together to be creative in plans for hiring for the future.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: STEVEN M. STURGEON

Date: 1/5/17

**RESUME
STEVEN M. STURGEON**

Activities/Involvement in local school districts:

Governing Board	Wm. S. Hart Union High School District	1999 to present
President, Governing Board	Wm. S. Hart Union High School District	2003/2004; 2008/2009; 2013/2014
Director	Santa Clarita Valley Sheriff's Foundation	2011-2016
President, JPA	Saugus/Hart JPA for CFD	2005-2009
Vice President, JPA	Saugus/Hart JPA for CFD	2004-2005
Director	Los Angeles County Trustees Association	2003-2009
Secretary/Treasurer	Santa Clarita Valley Trustees Association	2001-present
Board Representative	LA County Committee on Dist. Reorganization	1999-2001
Site Council	La Mesa Junior High School	1996-1999
Governing Board	Sulphur Springs School District	1994-1999
President, Governing Board	Sulphur Springs School District	1996-1997
Board Member	SCV Child & Family Center Foundation Board	2005-present
Chairman	SCV Child & Family Center Foundation Board	2006-2009
Board Member	SCV Child & Family Center Board	2005-2009
Board Representative	Santa Clarita Valley SELPA	1994-1995
Volunteer	Measure V Bond Committee	2001
Coach/Manager	Wm. S. Hart Pony Baseball	1993-1998
Site Council	Sulphur Springs Elementary School	1991-1993
Member	Rotary International	1976-1986; 2010-present
Member	Goals 2000 Community Panel	1996
Member	Michael Hoefflin Foundation for Childrens Cancer	1995-2004
Board Member	San Fernando Valley Girl Scouts Council	1976

CSBA Activities:

Delegate	Delegate Assembly	2002-present
	School Construction Task Force	2006
	High School Reform Task Force	2005

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

N

Meeting Date: March 9, 2017

Item Title: First Reading to Adopt New Board Policy and Administrative Regulation 3230: Federal Grant Funds

Item Type: Action

BACKGROUND:

We are adding this new policy and regulation since it is referenced in new AR 3460 which is up for adoption on tonight's Agenda.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Adopt new Board Policy and Administrative Regulation.

Submitted by: Steve Doyle, Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

FEDERAL GRANT FUNDS

The Governing Board recognizes the district's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The district shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards specified in 2 CFR 200.0-200.521 and any stricter state laws and district policy.

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The Superintendent or designee shall ensure that the district's financial management systems and procedures provide for the following: (2 CFR 200.302)

1. Identification in district accounts of each federal award received and expended and the federal program under which it was received

(cf. 3100 - Budget)

2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.327 and 200.328

(cf. 3460 - Financial Reports and Accountability)

3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

4. Effective controls and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes
5. Comparison of actual expenditures with budgeted amounts for each federal award
6. Written procedures to implement provisions governing payments as specified in 2 CFR 200.305
7. Written procedures for determining the allowability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award

FEDERAL GRANT FUNDS (continued)

(cf. 3400 - Management of District Assets/Accounts)

The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

(cf. 3440 - Inventories)

(cf. 3512 - Equipment)

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The district shall submit performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate cost effective practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted within 90 days after the ending date of the grant. (2 CFR 200.301, 200.328)

(cf. 0500 - Accountability)

(cf. 6190 - Evaluation of the Instructional Program)

Legal Reference:

EDUCATION CODE

42122-42129 Budget requirements

CODE OF FEDERAL REGULATIONS, TITLE 2

180.220 Amount of contract subject to suspension and debarment rules

200.0-200.521 Federal uniform grant guidance, especially:

200.1-200.99 Definitions

FEDERAL GRANT FUNDS (continued)

Legal Reference: (continued)

200.100-200.113 General provisions
200.317-200.326 Procurement standards
200.327-200.329 Monitoring and reporting
200.333-200.337 Record retention
200.400-200.475 Cost principles
200.500-200.521 Audit requirements
CODE OF FEDERAL REGULATIONS, TITLE 34
76.730-76.731 Records related to federal grant programs
CODE OF FEDERAL REGULATIONS, TITLE 48
2.101 Federal acquisition regulation; definitions

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
California Department of Education Audit Guide
California School Accounting Manual
EDUCATION AUDIT APPEALS PANEL PUBLICATIONS
Guide for Annual Audits of K-12 Local Education Agencies and State
Compliance Reporting
U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
Questions and Answers Regarding 2 CFR Part 200, March 17, 2016
WEB SITES
California Department of Education: <http://www.cde.ca.gov>
Education Audit Appeals Panel: <http://www.eaap.ca.gov>
Office of Management and Budget, Uniform Guidance:
https://www.whitehouse.gov/omb/grants_docs
State Controller's Office: <http://www.sco.ca.gov>
System for Award Management (SAM): www.sam.gov/portal/SAM/#11
U.S. Department of Education: <http://www.ed.gov>
U.S. Government Accountability Office: <http://www.gao.gov>

FEDERAL GRANT FUNDS**Allowable Costs**

Prior to obligating or spending any federal grant funds, the Superintendent or designee shall determine whether a proposed purchase is an allowable expenditure of federal funds in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award. He/she shall also determine whether the expense is a direct or indirect cost as defined in 2 CFR 200.413 and 200.414 and, if the purchase will benefit other programs not included in the grant award, the appropriate share to be allocated to the federal grant.

(cf. 3350 - Travel Expenses)

The Superintendent or designee shall review and approve all transactions involving federal grant funds and shall ensure the proper coding of expenditures consistent with the California School Accounting Manual.

(cf. 3300 - Expenditures and Purchases)

(cf. 3314 - Payment for Goods and Services)

Procurement

On or before July 1, 2017, or such later date as may be approved in the Uniform Guidance, the Superintendent or designee shall comply with the standards specified in 2 CFR 200.317-200.326 and Appendix II of Part 200 when procuring goods and services needed to carry out a federal grant as well as any more restrictive state laws and district policies concerning the procurement of goods and services.

As appropriate to encourage greater economy and efficiency, the Superintendent or designee shall avoid acquisition of unnecessary or duplicative items, give consideration to consolidating or breaking out procurements, analyze lease versus purchase alternatives, consider entering into an interagency agreement for procurement of common or shared goods and services, and/or use federal excess or surplus property. (2 CFR 200.318)

The procurement of goods or services with federal funds shall be conducted in a manner that provides full and open competition in accordance with state laws and district regulations and the following requirements:

1. Any purchase of supplies or services that does not exceed the "micro-purchase" threshold specified in 48 CFR 2.101 may be awarded without soliciting competitive quotes, provided that the district considers the price to be reasonable and maintains written evidence of this reasonableness in the record of all micro-purchases. (2 CFR 200.67, 200.320)

FEDERAL GRANT FUNDS (continued)

2. For any purchase that exceeds the micro-purchase threshold but is less than the bid limit required by Public Contract Code 20111, the Superintendent or designee shall utilize "small-purchase" procedures that include obtaining price or rate quotes from an adequate number of qualified sources. (2 CFR 200.320)

3. Contracts for goods or services over the bid limits required by Public Contract Code 20111 shall be awarded pursuant to California law and AR 3311 - Bids, unless exempt from bidding under the law.

(cf. 3311 - Bids)

4. If a purchase is exempt from bidding and the district's solicitation is by a request for proposals, the award may be made by either a fixed-price or cost-reimbursement type contract awarded to the entity whose proposal is most advantageous to the program, with price and other factors considered. (2 CFR 200.320)

(cf. 3312 - Contracts)

5. Procurement by noncompetitive proposals (sole sourcing) may be used only when the item is available from a single source, the need or emergency will not permit a delay resulting from competitive solicitation, the awarding agency expressly authorizes sole sourcing in response to the district's request, and/or competition is determined inadequate after solicitation of a number of sources. (2 CFR 200.320)

6. Time and materials type contracts may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost is the sum of the actual cost of materials and direct labor hours charged at fixed hourly rates that reflect wages, general administrative expenses, and profit. (200.328)

For any purchase of \$25,000 or more, the Superintendent or designee shall verify that any vendor which is used to procure goods or services is not excluded or disqualified by the federal government. (2 CFR 180.220, 200.213)

All solicitations shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description shall avoid detailed product specifications to the extent possible, but may include a statement of the qualitative nature of the material, product, or

FEDERAL GRANT FUNDS (continued)

service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. When it is impractical or not economical to make a clear and accurate description of the technical requirements, a brand name or equivalent description may be used to define the performance or other salient requirements of procurement, clearly stating the specific features of the named brand which must be met by offers. In addition, every solicitation shall identify all requirements which the offer must fulfill and any other factors to be used in evaluating bids or proposals. (2 CFR 200.319)

The Superintendent or designee shall maintain sufficient records to document the procurement, including, but not limited to, the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis for the contract price. (2 CFR 200.318)

The Superintendent or designee shall ensure that all contracts for purchases using federal grant funds contain the applicable contract provisions described in Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. (2 CFR 200.326)

Capital Expenditures

The Superintendent or designee shall obtain prior written approval from the awarding agency before using federal funds to make capital expenditures, including the acquisition of land, facilities, equipment, and intellectual property and expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life. (2 CFR 200.12, 200.13, 200.20, 200.33, 200.48, 200.58, 200.89, 200.313, 200.439)

Conflict of Interest

No Governing Board member, district employee, or district representative shall participate in the selection, award, or administration of a contract supported by federal funds if he/she has a real or apparent conflict of interest, such as when he/she or a member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of them has a financial interest in or a tangible personal benefit from a firm considered for a contract. Such persons are prohibited from soliciting or accepting gratuities, favors, or anything of monetary value from contractors or subcontractors unless the gift is an unsolicited item of nominal value. (2 CFR 200.318)

Employees engaged in the selection, award, and administration of contracts shall also comply with BB 9270 - Conflict of Interest.

(cf. 9270 - Conflict of Interest)

FEDERAL GRANT FUNDS (continued)**Cash Management**

The Superintendent or designee shall ensure the district's compliance with 2 CFR 200.305 pertaining to payments and cash management, including compliance with applicable methods and procedures that minimize the time elapsing between the transfer of funds to the district and the district's disbursement of funds. (2 CFR 200.305)

When authorized by law, the district may receive advance payments of federal grant funds, limited to the minimum amounts needed and timed in accordance with the actual immediate cash requirements of the district for carrying out the purpose of the program or project. Except under specified conditions, the district shall maintain the advance payments in an interest-bearing account. The district shall remit interest earned on the advanced payment to the awarding agency on an annual basis, but may retain interest amounts specified in 2 CFR 200.305 for administrative expenses. (2 CFR 200.305)

When required by the awarding agency, the district shall instead submit a request for reimbursement of actual expenses incurred. The district may also request reimbursement as an alternative to receiving advance payments. (2 CFR 200.305)

The Superintendent or designee shall maintain source documentation supporting the expenditure of federal funds, such as invoices, time sheets, payroll stubs, or other appropriate documentation.

Personnel

All district employees who are paid in full or in part with federal funds, including employees whose salary is paid with state or local funds but is used to meet a required match or in-kind contribution to a federal program, shall document the amount of time they spend on grant activities. (2 CFR 200.430)

Records

Except as otherwise provided in 2 CFR 200.333, or where state law or district policy requires a longer retention period, financial records, supporting documents, statistical records, and all other district records related to a federal award shall be retained for a period of three years from the date of submission of the final expenditure report or, for a federal award that is renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. (2 CFR 200.333)

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

FEDERAL GRANT FUNDS (continued)

Audits

Whenever the district expends \$750,000 or more in federal grant funds during a fiscal year, it shall arrange for either a single audit or a program-specific audit in accordance with 2 CFR 200.507 or 200.514. (2 CFR 200.501)

The Superintendent or designee shall ensure that the audit meets the requirements specified in 2 CFR 200.500-200.521.

Specified records pertaining to the audit of federal funds expended by the district shall be transmitted to the clearinghouse designated by the federal Office of Management and Budget and shall be made available for public inspection. Such records shall be transmitted within 30 days after receipt of the auditor's report or within nine months after the end of the audit period, whichever is sooner, unless a longer period is agreed to in advance by the federal agency or a different period is specified in a program-specific audit guide. (2 CFR 200.512)

In the event that the audit identifies any deficiency, the Superintendent or designee shall promptly act to either correct the identified deficiency, produce recommended improvements, or demonstrate that the audit finding is invalid or does not warrant action. (2 CFR 200.26, 200.508, 200.511)

CSBA Sample | BP 3230 Business and Noninstructional Operations

Federal Grant Funds

Note: All grants awarded by the federal government, including formula grants (e.g., Title I funding, Part B of the Individuals with Disabilities Education Act) and discretionary grants, are subject to the requirements contained in the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance"), as specified in 2 CFR 200.0-200.521 and Appendices I-XII.

Note: The Uniform Guidance, adopted in December 2014, includes new provisions but primarily consolidates guidance from earlier OMB circulars.

Note: Pursuant to 2 CFR 200.110, as amended by 80 Fed. Reg. 54407, the Uniform Guidance applies to all new and continuing grant awards made on or after December 26, 2014, except that districts may choose to delay implementation of the new procurement standards until July 1, 2017 or such later date as may be approved in the Uniform Guidance. See the accompanying administrative regulation for optional language accepting the delayed implementation.

Note: Pursuant to 2 CFR 200.302, 200.318, and 200.319, the district is mandated to adopt written procedures related to procurement, conflict of interest, cash management, payments, and allowable costs. In addition to the following policy, it is recommended that districts maintain a detailed administrative regulation or procedures manual addressing the mandated components.

The Governing Board recognizes the district's responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The district shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards specified in 2 CFR 200.0-200.521 and any stricter state laws and district policy.

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The Superintendent or designee shall ensure that the district's financial management systems and procedures provide for the following: (2 CFR 200.302)

1. Identification in district accounts of each federal award received and expended and the federal program under which it was received

(cf. 3100 - Budget)

2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.327 and 200.328

(cf. 3460 - Financial Reports and Accountability)

3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

4. Effective controls and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes

5. Comparison of actual expenditures with budgeted amounts for each federal award

6. Written procedures to implement provisions governing payments as specified in 2 CFR 200.305

7. Written procedures for determining the allowability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award

(cf. 3400 - Management of District Assets/Accounts)

The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the district can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

(cf. 3440 - Inventories)

(cf. 3512 - Equipment)

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Note: Pursuant to 2 CFR 200.328, districts must submit performance reports at the interval required by the awarding agency, which shall be at least annually but no more often than quarterly except in unusual circumstances. The district may request an extension of the due date for any performance report for justifiable reasons.

Note: In addition, the California Department of Education (CDE) is required under Education Code 64001 to monitor districts' compliance with legal requirements for federal categorical programs. This monitoring is accomplished through the Federal Program Monitoring process, which is based on a combination of data and document reviews and on-site visits. For further information, see the CDE's web site and BP 6190 - Evaluation of the Instructional Program.

The district shall submit performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate cost effective practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted within 90 days after the ending date of the grant. (2 CFR 200.301, 200.328)

(cf. 0500 - Accountability)

(cf. 6190 - Evaluation of the Instructional Program)

Legal Reference:

EDUCATION CODE

42122-42129 Budget requirements

CODE OF FEDERAL REGULATIONS, TITLE 2

180.220 Amount of contract subject to suspension and debarment rules

200.0-200.521 Federal uniform grant guidance, especially:

200.1-200.99 Definitions

200.100-200.113 General provisions

200.317-200.326 Procurement standards

200.327-200.329 Monitoring and reporting

200.333-200.337 Record retention

200.400-200.475 Cost principles

200.500-200.521 Audit requirements

CODE OF FEDERAL REGULATIONS, TITLE 34

76.730-76.731 Records related to federal grant programs

CODE OF FEDERAL REGULATIONS, TITLE 48

2.101 Federal acquisition regulation; definitions

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California Department of Education Audit Guide

California School Accounting Manual

EDUCATION AUDIT APPEALS PANEL PUBLICATIONS

Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Questions and Answers Regarding 2 CFR Part 200, March 17, 2016

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

Office of Management and Budget, Uniform Guidance:
https://www.whitehouse.gov/omb/grants_docs

State Controller's Office: <http://www.sco.ca.gov>

System for Award Management (SAM): www.sam.gov/portal/SAM/##11

U.S. Department of Education: <http://www.ed.gov>

U.S. Government Accountability Office: <http://www.gao.gov>

CSBA Sample | AR 3230 Business and Noninstructional Operations

Federal Grant Funds

Note: The following administrative regulation reflects the major requirements of the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance"), as specified in 2 CFR 200.0-200.521 and Appendices I-XII, which governs the use of federal formula and discretionary grant funds awarded to districts.

Note: Pursuant to 2 CFR 200.302, 200.318, and 200.319, the district is mandated to adopt written procedures related to procurement, conflict of interest, cash management, payments, and allowable costs. It is recommended that the district expand the following regulation and/or maintain a comprehensive procedures manual which contains internal controls and grant management standards used by the district to ensure the lawful expenditure of federal funds, including, but not limited to, procedures and protocols for cash management, procurement, inventory management, allowability of expenditures, "time and effort" reporting by personnel, and record retention.

Allowable Costs

Note: 2 CFR 200.302 mandates that districts develop written procedures for determining the allowability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award. Districts may revise this section or their detailed procedures manual to reflect those requirements.

Prior to obligating or spending any federal grant funds, the Superintendent or designee shall determine whether a proposed purchase is an allowable expenditure of federal funds in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award. He/she shall also determine whether the expense is a direct or indirect cost as defined in 2 CFR 200.413 and 200.414 and, if the purchase will benefit other programs not included in the grant award, the appropriate share to be allocated to the federal grant.

(cf. 3350 - Travel Expenses)

Note: Pursuant to Education Code 42126 which requires the Superintendent of Public Instruction to prescribe a uniform format for district budgets, districts are required to use the Standardized Account Code Structure (SACS). SACS ensures that districts meet state and federal reporting guidelines and comply with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board. The California Department of Education's California School Accounting Manual provides guidance regarding coding of revenues and expenditures. In March 2016, the State Board of Education approved recommended changes to the California School Accounting Manual that reflect the Uniform Guidance.

The Superintendent or designee shall review and approve all transactions involving federal grant funds and shall ensure the proper coding of expenditures consistent with the California School Accounting Manual.

(cf. 3300 - Expenditures and Purchases)

(cf. 3314 - Payment for Goods and Services)

Period of Performance

Note: Pursuant to 2 CFR 200.343, any federal funds that are not obligated or paid within the appropriate timeframes must be returned to the awarding agency. Thus, districts should closely monitor spending throughout the grant cycle.

All obligations of federal funds shall occur on or between the beginning and ending dates of the grant project and shall be paid no later than 90 days after the end of the funding period, unless specifically authorized by the grant award to be carried over beyond the initial term of the grant. (2 CFR 200.77, 200.308, 200.309, 200.343)

Procurement

Note: 2 CFR 200.110, as amended by 80 Fed. Reg. 54407, authorizes districts to delay implementation of the procurement standards in the Uniform Guidance (2 CFR 200.317-200.326) until July 1, 2017 or such later date as may be approved in the Uniform Guidance. Districts that choose to delay implementation are mandated to document this decision in their procurement policies, as provided in the following paragraph. Other districts should delete the date in the following paragraph.

On or before July 1, 2017, or such later date as may be approved in the Uniform Guidance, the Superintendent or designee shall comply with the standards specified in 2 CFR 200.317-200.326 and Appendix II of Part 200 when procuring goods and services needed to carry out a federal grant as well as any more restrictive state laws and district policies concerning the procurement of goods and services.

As appropriate to encourage greater economy and efficiency, the Superintendent or designee shall avoid acquisition of unnecessary or duplicative items, give consideration to consolidating or breaking out procurements, analyze lease versus purchase alternatives, consider entering into an interagency agreement for procurement of common or shared goods and services, and/or use federal excess or surplus property. (2 CFR 200.318)

Note: 2 CFR 200.318 mandates that districts have written procedures that address all applicable laws regarding the use of federal grant funds in procurement transactions. The U.S. Department of Education's (USDOE) Questions and Answers Regarding 2 CFR Part 200 clarifies that such procedures must address issues related to the bid process (e.g., source evaluation, protests, and claims) since 2 CFR 200.318 provides that the district is solely responsible for settlement of all contractual and administrative issues arising out of the procurement process.

Note: The following list reflects major requirements contained in the Uniform Guidance. Districts may revise the following list or the district's comprehensive procedures manual to include additional detail, such as a description of the documents that will be used (e.g., purchase order, requisition), staff responsibilities, and the process for soliciting and receiving bids.

The procurement of goods or services with federal funds shall be conducted in a manner that provides full and open competition in accordance with state laws and district regulations and the following requirements:

Note: 2 CFR 200.67 permits districts to establish simplified procurement procedures for "micro-purchases," defined, as described in item #1 below. Pursuant to 48 CFR 2.101, the threshold for such purchases is \$3,500 except as otherwise specified, and will be periodically adjusted for inflation. Use of the simplified procedures requires that the district determine the price to be "reasonable." According to the USDOE's Questions and Answers Regarding 2 CFR Part 200, a documented review of web sites would meet this requirement.

Note: The "small purchases" limit under the Uniform Guidance (item #2 below) is \$150,000. However, the more restrictive California bid limits and district procurement policies must be applied to define the "small purchase" requirements.

Note: Any purchases above the California bid limits (see BP/AR 3311 - Bids) must follow California law.

1. Any purchase of supplies or services that does not exceed the "micro-purchase" threshold specified in 48 CFR 2.101 may be awarded without soliciting competitive quotes, provided that the district considers the price to be reasonable and maintains written evidence of this reasonableness in the record of all micro-purchases. (2 CFR 200.67, 200.320)
2. For any purchase that exceeds the micro-purchase threshold but is less than the bid limit required by Public Contract Code 20111, the Superintendent or designee shall utilize "small-purchase" procedures that include obtaining price or rate quotes from an adequate number of qualified sources. (2 CFR 200.320)
3. Contracts for goods or services over the bid limits required by Public Contract Code 20111 shall be awarded pursuant to California law and AR 3311 - Bids, unless exempt from bidding under the law.
(cf. 3311 - Bids)
4. If a purchase is exempt from bidding and the district's solicitation is by a request for proposals, the award may be made by either a fixed-price or cost-reimbursement type contract awarded to the entity whose proposal is most advantageous to the program, with price and other factors considered. (2 CFR 200.320)
(cf. 3312 - Contracts)
5. Procurement by noncompetitive proposals (sole sourcing) may be used only when the item is available from a single source, the need or emergency will not permit a delay resulting from competitive solicitation, the awarding agency expressly authorizes sole sourcing in response to the district's request, and/or competition is determined inadequate after solicitation of a number of sources. (2 CFR 200.320)
6. Time and materials type contracts may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost is the sum of the actual cost of materials and

direct labor hours charged at fixed hourly rates that reflect wages, general administrative expenses, and profit. (200.328)

Note: 2 CFR 200.213 restricts districts from procuring goods or services from entities that have been suspended or otherwise excluded from participation in federal assistance programs or activities. Districts may require certification of eligibility from the vendor or use the federal System for Award Management web site to determine whether a particular entity has been excluded.

For any purchase of \$25,000 or more, the Superintendent or designee shall verify that any vendor which is used to procure goods or services is not excluded or disqualified by the federal government. (2 CFR 180.220, 200.213)

Note: 2 CFR 200.319 mandates that districts have written procedures for procurement transactions that include the following components.

All solicitations shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description shall avoid detailed product specifications to the extent possible, but may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. When it is impractical or not economical to make a clear and accurate description of the technical requirements, a brand name or equivalent description may be used to define the performance or other salient requirements of procurement, clearly stating the specific features of the named brand which must be met by offers. In addition, every solicitation shall identify all requirements which the offer must fulfill and any other factors to be used in evaluating bids or proposals. (2 CFR 200.319)

The Superintendent or designee shall maintain sufficient records to document the procurement, including, but not limited to, the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis for the contract price. (2 CFR 200.318)

The Superintendent or designee shall ensure that all contracts for purchases using federal grant funds contain the applicable contract provisions described in Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. (2 CFR 200.326)

Capital Expenditures

Note: 2 CFR 200.313 and 200.439 require a district receiving federal grant funds to obtain prior written approval from the awarding agency before incurring the cost of a capital expenditure, as defined in 2 CFR 200.12 and 200.13. See AR 3512 - Equipment for further information about requirements related to equipment purchased with federal funds, including labeling, maintenance, inventory, and continued use of the equipment after the program continues to be supported by federal funds.

The Superintendent or designee shall obtain prior written approval from the awarding agency before using federal funds to make capital expenditures, including the acquisition of land, facilities, equipment, and intellectual property and expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital

assets that materially increase their value or useful life. (2 CFR 200.12, 200.13, 200.20, 200.33, 200.48, 200.58, 200.89, 200.313, 200.439)

Conflict of Interest

Note: 2 CFR 200.318 mandates that districts maintain written standards of conduct covering conflicts of interest and the performance of employees engaged in the selection, award, and administration of contracts.

No Governing Board member, district employee, or district representative shall participate in the selection, award, or administration of a contract supported by federal funds if he/she has a real or apparent conflict of interest, such as when he/she or a member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of them has a financial interest in or a tangible personal benefit from a firm considered for a contract. Such persons are prohibited from soliciting or accepting gratuities, favors, or anything of monetary value from contractors or subcontractors unless the gift is an unsolicited item of nominal value. (2 CFR 200.318)

Employees engaged in the selection, award, and administration of contracts shall also comply with BB 9270 - Conflict of Interest.

(cf. 9270 - Conflict of Interest)

Cash Management

Note: Pursuant to 2 CFR 200.302, districts are mandated to develop written procedures to implement the requirements of 2 CFR 200.305.

The Superintendent or designee shall ensure the district's compliance with 2 CFR 200.305 pertaining to payments and cash management, including compliance with applicable methods and procedures that minimize the time elapsing between the transfer of funds to the district and the district's disbursement of funds. (2 CFR 200.305)

Note: Pursuant to 2 CFR 200.305, a district may be paid in advance by the awarding agency if it maintains written procedures that minimize the time elapsing between the transfer of funds and disbursement by the district as well as financial management systems that meet the standards for fund control and accountability as established in the Uniform Guidance.

When authorized by law, the district may receive advance payments of federal grant funds, limited to the minimum amounts needed and timed in accordance with the actual immediate cash requirements of the district for carrying out the purpose of the program or project. Except under specified conditions, the district shall maintain the advance payments in an interest-bearing account. The district shall remit interest earned on the advanced payment to the awarding agency on an annual basis, but may retain interest amounts specified in 2 CFR 200.305 for administrative expenses. (2 CFR 200.305)

When required by the awarding agency, the district shall instead submit a request for reimbursement of actual expenses incurred. The district may also request reimbursement as an alternative to receiving advance payments. (2 CFR 200.305)

The Superintendent or designee shall maintain source documentation supporting the expenditure of federal funds, such as invoices, time sheets, payroll stubs, or other appropriate documentation.

Personnel

Note: In order to charge staff compensation as an allowable expense of federal grant funds pursuant to 2 CFR 200.430, employees must document the amount of time they spend on grant activities supported by federal funds. These documents, known as "time and effort" records, are used to charge the costs of personnel compensation to federal grants. It is recommended that the district's administrative regulation reflect district practice for documenting time and effort, such as the type of documentation maintained, signature requirements, how often certifications will be completed, and review of the records by a supervisor.

All district employees who are paid in full or in part with federal funds, including employees whose salary is paid with state or local funds but is used to meet a required match or in-kind contribution to a federal program, shall document the amount of time they spend on grant activities. (2 CFR 200.430)

Records

Except as otherwise provided in 2 CFR 200.333, or where state law or district policy requires a longer retention period, financial records, supporting documents, statistical records, and all other district records related to a federal award shall be retained for a period of three years from the date of submission of the final expenditure report or, for a federal award that is renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. (2 CFR 200.333)

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

Audits

Note: Pursuant to 2 CFR 200.501, districts that expend \$750,000 or more in federal grant funds during a fiscal year must have a single audit conducted in accordance with 2 CFR 200.514, unless it chooses to have a program-specific audit conducted in accordance with 2 CFR 200.507. The USDOE's Questions and Answers Regarding 2 CFR Part 200 confirms that compliance with the audit requirements in the Uniform Guidance (2 CFR 200.500-200.521) must begin with the audit of the district's first fiscal year starting on or after December 26, 2014. Thus, for districts whose fiscal year begins on July 1, the first audit subject to the Uniform Guidance would be for the fiscal year ending June 30, 2016. Pursuant to 2 CFR 200.512, the audit must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s) or nine months after the end of the audit period. For fiscal year ending June 30, 2016, the latest deadline is March 31, 2017.

Note: Districts that expend more than \$50 million in federal funds are subject to the requirements specified in 2 CFR 200.513.

Note: District audits are also subject to the requirements in Education Code 41020, the state Education Audit Appeal Panel's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, and the California Department of Education

Audit Guide. See BP/AR 3460 - Financial Reports and Accountability for further information about audit requirements.

Note: Pursuant to 2 CFR 200.501, districts that expend less than \$750,000 in federal grant funds per fiscal year are exempt from federal audit requirements but must make records available for review or audit by the awarding agency, the pass-through entity, and U.S. Government Accountability Office. Such districts may delete the following section.

Whenever the district expends \$750,000 or more in federal grant funds during a fiscal year, it shall arrange for either a single audit or a program-specific audit in accordance with 2 CFR 200.507 or 200.514. (2 CFR 200.501)

The Superintendent or designee shall ensure that the audit meets the requirements specified in 2 CFR 200.500-200.521.

Specified records pertaining to the audit of federal funds expended by the district shall be transmitted to the clearinghouse designated by the federal Office of Management and Budget and shall be made available for public inspection. Such records shall be transmitted within 30 days after receipt of the auditor's report or within nine months after the end of the audit period, whichever is sooner, unless a longer period is agreed to in advance by the federal agency or a different period is specified in a program-specific audit guide. (2 CFR 200.512)

In the event that the audit identifies any deficiency, the Superintendent or designee shall promptly act to either correct the identified deficiency, produce recommended improvements, or demonstrate that the audit finding is invalid or does not warrant action. (2 CFR 200.26, 200.508, 200.511)

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CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

O

Meeting Date: March 9, 2017

Item Title: First Reading to Delete Old Board Policy and Adopt New Board Policy 3300: Expenditures and Purchases

Item Type: Action

BACKGROUND:

We are deleting this policy since it has never been updated, and adopting this new policy since it is referenced in new AR 3460 which is up for adoption on tonight's Agenda.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Adopt new Board Policy.

Submitted by: Steve Doyle, Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

EXPENDITURES/EXPENDING AUTHORITY

The Governing Board shall establish and maintain an adequate reserve of 5%. The District's annual expenditures shall not exceed annual income.

(cf. 3100 - Budget)

The Superintendent or designee may purchase supplies, materials, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required.

(cf. 3310 - Purchasing Procedures)

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

The Superintendent or designee shall not authorize any proposed expenditure which exceeds the major budget classification allowance against which the expenditure is the proper charge unless he/she obtains Board approval. Such approval may be granted if an amount sufficient to cover the purchase is available in the budget for transfer by the Board.

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds between Categories)

All transactions entered into by the Superintendent or designee on behalf of the Board shall be reviewed by the Board every 60 days. (Education Code 17605)

No District funds shall be expended for the purchase of alcoholic beverages. (Education Code 32435)

The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

Legal Reference: (see next page)

EXPENDITURES/EXPENDING AUTHORITY (continued)

Legal Reference:

EDUCATION CODE

- 17604 Delegation of powers to agents; liability of agents
- 17605 Delegation of authority to purchase supplies and equipment
- 32435 Prohibited use of public funds
- 33127-33129 Standards and criteria for local budgets and expenditures
- 35010 Control of district; prescription and enforcement of rules
- 35035 Powers and duties of superintendent
- 35272 Educational and athletic materials
- 38083 Purchase of perishable foodstuffs and seasonal commodities
- 41010 Accounting system
- 41014 Requirement of budgetary accounting

PUBLIC CONTRACT CODE

- 20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

CODE OF REGULATIONS, TITLE 5

- 15443 Reserves

EXPENDITURES AND PURCHASES

The Governing Board recognizes its fiduciary responsibility to oversee the prudent expenditure of district funds. In order to best serve district interests, the Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

(cf. 3000 - Concepts and Roles)

(cf. 3100 - Budget)

(cf. 3230 - Federal Grant Funds)

(cf. 3350 - Travel Expenses)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 3460 - Financial Reports and Accountability)

(cf. 9270 - Conflict of Interest)

Expending Authority

The Superintendent or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required. The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

The Board shall review all transactions entered into by the Superintendent or designee on behalf of the Board every 60 days. (Education Code 17605)

The Superintendent or designee may authorize an expenditure which exceeds the budget classification allowance against which the expenditure is the proper charge only if an amount sufficient to cover the purchase is available in the budget for transfer by the Board.

(cf. 3110 - Transfer of Funds)

District funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

Purchasing Procedures

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price. When price, fitness, and quality are equal, recycled products shall be preferred when procuring materials for use in district schools and buildings.

EXPENDITURES AND PURCHASES (continued)

(cf. 3314.2 - Revolving Funds)

(cf. 3440 - Inventories)

All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt. In order to eliminate the processing of numerous small purchase orders, the Superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor. He/she shall ensure that the "open" purchase order system details a maximum purchase amount, the types of items that can be purchased under this order, the individuals authorized to approve purchases, and the expiration date of the "open" order.

Legal Reference:EDUCATION CODE

17604 Delegation of powers to agents; approval or ratification of contracts by governing board

17605 Delegation of authority to purchase supplies and equipment

32370-32376 Recycling paper

32435 Prohibited use of public funds, alcoholic beverages

35010 Control of district; prescription and enforcement of rules

35035 Powers and duties of superintendent

35160 Authority of governing boards

35250 Duty to keep certain records and reports

38083 Purchase of perishable foodstuffs and seasonal commodities

41010 Accounting system

41014 Requirement of budgetary accounting

GOVERNMENT CODE

4330-4334 California made materials

PUBLIC CONTRACT CODE

3410 U.S. produce and processed foods

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

Management Resources:CSBA PUBLICATIONS

Maximizing School Board Governance: Fiscal Accountability, 2006

WEB SITES

CSBA, Financial Services: <http://www.csba.org/fs>

California Association of School Business Officials: <http://www.casbo.org>

California Department of Education: <http://www.cde.ca.gov>

CSBA Sample | BP 3300 Business and Noninstructional Operations

Expenditures And Purchases

The Governing Board recognizes its fiduciary responsibility to oversee the prudent expenditure of district funds. In order to best serve district interests, the Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

(cf. 3000 - Concepts and Roles)

(cf. 3100 - Budget)

(cf. 3230 - Federal Grant Funds)

(cf. 3350 - Travel Expenses)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 3460 - Financial Reports and Accountability)

(cf. 9270 - Conflict of Interest)

Expending Authority

Note: Pursuant to Education Code 17605, the Board may adopt a rule delegating to any officer or employee the authority to purchase supplies, materials, apparatus, equipment, and services. The Board's rule must describe the limits of the delegation by prescribing time, money, and subject matter limits to this authority. The amount delegated may not be in excess of the amounts specified in Public Contract Code 20111; expenditures over those amounts must be competitively bid. For the current amounts which are adjusted annually by the Superintendent of Public Instruction, see BP/AR 3311 - Bids.

Note: The following paragraph delegates the purchasing authority to the Superintendent and sets the maximum limit. Districts that wish to designate another employee, specify lower financial limits, or specify time limits of the delegation should modify the following paragraph accordingly. Districts that do not wish to designate the authority should delete this paragraph.

The Superintendent or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required. The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

The Board shall review all transactions entered into by the Superintendent or designee on behalf of the Board every 60 days. (Education Code 17605)

The Superintendent or designee may authorize an expenditure which exceeds the budget classification allowance against which the expenditure is the proper charge only if an amount sufficient to cover the purchase is available in the budget for transfer by the Board.

(cf. 3110 - Transfer of Funds)

District funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

Purchasing Procedures

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price. When price, fitness, and quality are equal, recycled products shall be preferred when procuring materials for use in district schools and buildings.

(cf. 3314.2 - Revolving Funds)

(cf. 3440 - Inventories)

(cf. 3511.1 - Integrated Waste Management)

All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt. In order to eliminate the processing of numerous small purchase orders, the Superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor. He/she shall ensure that the "open" purchase order system details a maximum purchase amount, the types of items that can be purchased under this order, the individuals authorized to approve purchases, and the expiration date of the "open" order.

Legal Reference:

EDUCATION CODE

17604 Delegation of powers to agents; approval or ratification of contracts by governing board

17605 Delegation of authority to purchase supplies and equipment

32370-32376 Recycling paper

32435 Prohibited use of public funds, alcoholic beverages

35010 Control of district; prescription and enforcement of rules

35035 Powers and duties of superintendent

35160 Authority of governing boards

35250 Duty to keep certain records and reports

38083 Purchase of perishable foodstuffs and seasonal commodities

41010 Accounting system

41014 Requirement of budgetary accounting

GOVERNMENT CODE

4330-4334 California made materials

PUBLIC CONTRACT CODE

3410 U.S. produce and processed foods

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Fiscal Accountability, 2006

WEB SITES

CSBA, Financial Services: <http://www.csba.org/fs>

California Association of School Business Officials: <http://www.casbo.org>

California Department of Education: <http://www.cde.ca.gov>

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CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

P

Meeting Date: March 9, 2017

Item Title: First Reading to Delete Old Administrative Regulation and Adopt New Administrative Regulation 3460: Financial Reports and Accountability

Item Type: Action

BACKGROUND:

This regulation is being updated to add general language on the need to audit federal grant funds, while deleting detailed material regarding the submission of records related to the audit of federal funds, now addressed in AR 3320 – Federal Grant Funds. The section on “Other Postemployment Benefits Report” is being updated to reflect Governmental Accounting Standards Board (GASB) Statement 75, which supersedes GASB Statement 45 for fiscal years beginning after June 15, 2017, although earlier implementation is encouraged. Revisions reflect the requirements to report the total unfunded liability for OPEBs and to perform an actuarial valuation every two years regardless of the number of members in the OPEB plan, although an alternative method is still allowed for plans with fewer than 100 members.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Adopt new Administrative Regulation.

Submitted by: Steve Doyle, Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

FINANCIAL REPORTS AND ACCOUNTABILITY

Interim Reports

The Superintendent or designee shall submit two interim fiscal reports to the Governing Board, the first report covering the District's financial and budgetary status for the period ending October 31 and the second report covering the period ending January 31. The reports and supporting data shall also be made available by the District for public review. (Education Code 35035, 42130)

(cf. 1340 - Access to District Records)

Within 45 days after the close of the period reported, the Board shall assess these reports of the District's financial condition on the basis of criteria adopted by the State Board of Education and on current information regarding the adopted state budget, District property tax revenues if any, and ending balances for the preceding year. The Board shall approve the fiscal reports and send the County Superintendent of Schools along with its certification of the District's financial status based on current projections, in accordance with the following: (Education Code 42130, 42131)

1. "Positive certification" will indicate that the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
2. "Qualified certification" will indicate that the District may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
3. "Negative certification" will indicate that the District will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.

If the Board files a qualified or negative certification for the second report of the fiscal year, or if its second report is classified as qualified or negative by the County Superintendent of Schools, the Superintendent or designee shall, not later than June 1, provide to the County Superintendent of Schools, the Controller, and the Superintendent of Public Instruction, a financial statement that reports data for the period ending April 30 and projects the District's fund and cash balances as of June 30. (Education Code 42131)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)**Annual Financial Report**

On a form prescribed by the Superintendent of Public Instruction, the Superintendent or designee shall prepare a statement of all receipts and expenditures of the District for the preceding fiscal year. On or before September 15, the Board shall approve this statement and file it with the County Superintendent of Schools. (Education Code 42100)

Appropriations Limit Report

The Board shall adopt a resolution by September 30 of each year to identify the estimated appropriations limit for the District for the current fiscal year and the actual appropriations limit of the District during the preceding year. Documentation used to identify these limits shall be made available to the public on the day of the meeting. (Education Code 42132)

Non-Voter-Approved Debt Report

Whenever the Board approves the issuance of certificates of participation bonds, revenue bonds or any agreement for financing school construction, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent of Schools and the public with related repayment schedules and evidence of the District's ability to repay the obligation. Within 15 days, the County Superintendent and county auditor may comment publicly to the Board regarding the District's capability to repay the debt. (Education Code 17150)

Audit Report

By April 1 of each year, the Board shall either provide for an audit of the District's books and accounts, including an audit of income and expenditures by source of funds, or make arrangements with the County Superintendent of Schools to provide for that auditing. (Education Code 41020)

The audit shall include all funds of the District, including the student body and cafeteria funds and accounts and any other funds under the control or jurisdiction of the district, as well as an audit of student attendance procedures. (Education Code 41020)

(cf. 3451 - Petty Cash Funds)

(cf. 3451 - Student Activity Funds)

(cf. 3551 - Food Service Operations/Cafeteria Funds)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

The Superintendent or designee shall establish a timetable for the completion and review of the audit within the deadlines established by law.

To conduct the audit, the Board shall select a certified public accountant, or public accountant licensed by the State Board of Accountancy, from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

The Board shall not select any public accounting firm to provide audit services if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the District in each of the six previous fiscal years. (Education Code 41020)

While a firm is performing the audit of the District, it shall not provide any nonauditing, management or other consulting services except as provided in the auditor independence standards established in Government Accounting Standards, Amendment #3, published by the U.S. Government Accounting Office. (Education Code 41020)

The Board shall ensure that the audit contains: (Education Code 41020)

1. A statement that the audit was conducted pursuant to standards and procedures established in the audit guides developed by the State Controller
2. A summary of audit exceptions and management improvement recommendations
3. The auditor's evaluation as to whether there is substantial doubt about the District's ability to continue as a going concern for a reasonable period of time
4. To the extent possible, a description of the specific correction or plan of correction to address any problem identified by the auditor

No later than December 15, the Superintendent or designee shall file the report of the audit for the preceding fiscal year with the County Superintendent of Schools, the California Department of Education, and the State Controller. (Education Code 41020)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

By January 31 of each year, the Board shall review, at an open meeting, the annual District audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

(cf. 9322 - Agenda/Meeting Materials)

Accrued Benefits and Claims Report

The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims and health and welfare benefits for retired employees after they turn 65. Costs shall be reported whether the District is responsible individually or as a member of a joint powers agency. The Board shall disclose, as a separate agenda item, whether or not it will reserve in the budget sufficient amounts to fund the present value of the workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall also disclose, as a separate agenda item, whether or not it will reserve in the budget sufficient amounts to fund the present value of the above benefits for existing retirees or the future costs of employees eligible for benefits in the current fiscal year, or both. The Board shall annually certify to the County Superintendent of Schools the amount, if any, that it has decided to reserve in the budget for any of these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42140, 42141)

Investment Reports

Within 30 days of the end of each quarter, the Superintendent or designee shall provide the Board with a quarterly report of District investments that are more than \$25,000. This report: (Government Code 53646)

1. Shall state the manner in which the portfolio complies and/or does not comply with the District's investment policy

(cf. 3430 - Investing)

2. Shall denote the District's ability to meet its pool's expenditure requirements for the next six months, or provide an explanation as to why sufficient money shall not or may not be available

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

3. May include the most recent statement(s) received from the state's local agency investment fund, The National Credit Union Share Insurance Fund-insured accounts in a credit union or from the FDIC-insured accounts in a bank or savings and loan association, in a county investment pool or in any combination of these
4. Shall include the type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and monies held by the District other than those specified in item #3 above
5. Shall describe any district funds, investments or programs that are under the management of contracted parties, including lending programs
6. Shall include the current market value, and the source of this valuation, for all securities held by the District and under management of any outside party that is not another local agency or the state's local agency investment fund

In the above report, a subsidiary ledger of investments may be used in accordance with accepted accounting practices. (Government Code 53646)

FINANCIAL REPORTS AND ACCOUNTABILITY

Interim Reports

Each interim fiscal report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. (Education Code 42130, 42131)

The interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget, and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

(cf. 3100 - Budget)

(cf. 3220.1 - Lottery Funds)

(cf. 3300 - Expenditures and Purchases)

(cf. 3314 - Payment for Goods and Services)

The report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

(cf. 3110 - Transfer of Funds)

Audit Report

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

The Superintendent or designee shall provide the necessary financial records and cooperate with the auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

The audit shall include an audit of income and expenditures by source of funds for all funds of the district, including the student body and cafeteria funds and accounts, state and federal grant funds, and any other funds under the control or jurisdiction of the district, as well as an audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3230 - Federal Grant Funds)

(cf. 3430 - Investing)

(cf. 3451 - Petty Cash Funds)

(cf. 3452 - Student Activity Funds)

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

(cf. 5117 - Interdistrict Attendance)

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

Fund Balance

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

3. Committed fund balance, including amounts constrained to specific purposes by the Board
4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose
5. Unassigned fund balance, including amounts that are available for any purpose

Negative Balance Report

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)

Non-Voter-Approved Debt Report

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)

(cf. 7214 - General Obligation Bonds)

When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

Other Postemployment Benefits Report

In accordance with GASB Statement 75, the district's financial statements shall report the expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements.

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

(cf. 4154/4254/4354 - Health and Welfare Benefits)
(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at a public meeting of the Board. (Education Code 42140)

The district's financial obligation for OPEBs shall be reevaluated every two years in accordance with GASB 75.

Workers' Compensation Claims Report

The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)

CSBA Sample | AR 3460 Business and Noninstructional Operations

Financial Reports And Accountability

Interim Reports

Note: Education Code 42130 requires that the district issue two interim fiscal reports; see the accompanying Board policy for information about the use of these reports to certify whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years.

Each interim fiscal report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. (Education Code 42130, 42131)

Note: Interim reports must be based on the criteria and standards adopted by the State Board of Education (SBE) pursuant to Education Code 33127. These criteria and standards are specified in 5 CCR 15453-15464 and address the areas listed below.

The interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget, and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

(cf. 3100 - Budget)

(cf. 3220.1 - Lottery Funds)

(cf. 3300 - Expenditures and Purchases)

(cf. 3314 - Payment for Goods and Services)

The report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

(cf. 3110 - Transfer of Funds)

Audit Report

Note: Pursuant to Education Code 41020, each year the district is required to arrange for an independent audit of all the district's funds. The audit must be approved by the

Governing Board and submitted to the County Superintendent of Schools, California Department of Education (CDE), and State Controller within specified timelines. See the accompanying Board policy.

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

Note: The following paragraph is optional. Governmental Accounting Standards Board (GASB) Statement 34 contains requirements for the contents of the district's annual audited financial reports.

The Superintendent or designee shall provide the necessary financial records and cooperate with the auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

Note: Pursuant to Education Code 41020, the audit must include an audit of income and expenditures for all district funds, as provided below. Additionally, Education Code 41020 requires that the audit include a determination of whether funds were expended in accordance with the district's local control and accountability plan (LCAP). Pursuant to Education Code 52061, the annual update to the LCAP must list expenditures for specific actions to be taken to achieve the goals in the LCAP, including expenditures for services to English learners, foster youth, and students eligible for free and reduced-price meals. See BP/AR 0460 - Local Control and Accountability Plan for requirements pertaining to the LCAP.

The audit shall include an audit of income and expenditures by source of funds for all funds of the district, including the student body and cafeteria funds and accounts, state and federal grant funds, and any other funds under the control or jurisdiction of the district, as well as an audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3230 - Federal Grant Funds)

(cf. 3430 - Investing)

(cf. 3451 - Petty Cash Funds)

(cf. 3452 - Student Activity Funds)

(cf. 3551 - Food Service Operations/Cafeteria Fund)

Note: The following optional paragraph is for use by districts that elect to participate in the school district of choice program (Education Code 48300-48316); see BP/AR 5117 - Interdistrict Attendance. Pursuant to Education Code 48301, any district that elects to participate in the school district of choice program must ensure that its annual financial audit includes a review of the district's compliance with program requirements to establish a random, unbiased process for student admittance and to provide appropriate and factually accurate parent/guardian communications. A summary of any audit

exceptions found by the auditor must be included in reports to each geographically adjacent school district, the county office of education, CDE, and Department of Finance as required by Education Code 48313.

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements.

(Education Code 48301)

(cf. 5117 - Interdistrict Attendance)

Note: Pursuant to Education Code 41344 and 41344.1, the district may appeal to the Education Audit Appeals Panel (EAAP) when an audit finding requires the district to repay an apportionment or pay a penalty. If the EAAP finds that there has been substantial compliance with the law, it may waive or reduce repayments or order other remedial measures to induce future compliance.

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

Fund Balance

Note: The following optional section reflects GASB Statement 54, which addresses the manner in which fund balances in the general fund must be reported in external financial reports. Pursuant to GASB 54, the Board has sole authority to specify purposes of committed funds (item #3 below) and also must express, or the authority to express, intended purposes of resources resulting in the assigned fund balance (item #4 below); see BP 3100 - Budget.

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law
3. Committed fund balance, including amounts constrained to specific purposes by the Board
4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose

5. Unassigned fund balance, including amounts that are available for any purpose

Negative Balance Report

Note: When applicable, Education Code 42127.5 requires districts to report the reasons for a negative unrestricted fund balance or negative cash balance. "Unrestricted funds" are any funds that are not constrained by law to be spent on specific purposes and which therefore may be spent as the Board deems appropriate. Such funds may be reported in the committed fund balance, assigned fund balance, or unassigned fund balance as provided in items #3-5 in the section "Fund Balance" above.

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)

Non-Voter-Approved Debt Report

Note: The following section addresses notices regarding the issuance of revenue bonds, certificates of participation, and other non-voter-approved debts. Pursuant to Education Code 17150 and 17150.1, the County Superintendent and county auditor may, within 15 days of receiving these notices from the district, comment publicly to the Board regarding the capability of the district to repay the debt obligation.

Note: Pursuant to Education Code 42133, a district that has a qualified or negative certification in any fiscal year cannot issue non-voter-approved debt in that fiscal year or in the next fiscal year unless the County Superintendent determines that the district's repayment of the debt is probable.

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)

(cf. 7214 - General Obligation Bonds)

When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

Other Postemployment Benefits Report

Note: The following section reflects GASB Statement 75, which replaces Statement 45 for fiscal years beginning after June 15, 2017 or sooner at the district's discretion. GASB 75 contains reporting requirements pertaining to "other postemployment benefits" (OPEBs) (i.e., medical, dental, vision, hearing, life insurance, long-term care, long-term disability, and other nonpension benefits for retired employees). Under GASB 75, districts that do not provide OPEB through a trust are required to report the total unfunded liability (i.e., OPEBs that are not prefunded), as calculated in the most recent actuary report, in the district's financial statements. Previously, districts were allowed to amortize the unfunded liability over a period of up to 30 years and report the annual amount in financial statements. The decision of whether to prefund the benefits, and by how much, is at the Board's discretion; see BP 3100 - Budget.

Note: The SBE's criteria and standards for budget adoption (5 CCR 15440-15451) require districts to estimate unfunded OPEBs as well as the unfunded portion of any self-insured benefits program. Changes to the unfunded liabilities are disclosed at interim reporting periods pursuant to 5 CCR 15453 and 15464. These reports are included in the state's standardized account code structure software used to develop budget and interim reports.

Note: CSBA's OPEB Solutions Program provides access to qualified actuaries and consultants and a GASB 45-compliant trust to prefund future obligations. See CSBA's web site for further information.

Note: The following optional section may be revised to reflect district practice and should be deleted by districts that do not provide OPEBs.

In accordance with GASB Statement 75, the district's financial statements shall report the expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements.

(cf. 4154/4254/4354 - Health and Welfare Benefits)

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at a public meeting of the Board. (Education Code 42140)

Note: Pursuant to GASB 75, the district must arrange for an actuary to update the valuation of its OPEB obligations every two years. The exception allowing OPEB plans with fewer than 200 members to perform the actuarial valuation every three years has been eliminated effective June 15, 2017. However, GASB 75 includes an option for the use of a specified alternative method in lieu of an actuarial valuation for purposes of determining the total OPEB liability for benefits provided through an OPEB plan with fewer than 100 members. Such districts may modify the following paragraph to reflect district practice.

The district's financial obligation for OPEBs shall be reevaluated every two years in accordance with GASB 75.

Workers' Compensation Claims Report

Note: The following optional section is for use by districts that are self-insured for workers' compensation claims, either individually or as part of a joint powers agency. See BP 3100 - Budget for provisions related to funding the estimated accrued cost of workers' compensation claims.

The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)

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CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

Q

Meeting Date: March 9, 2017

Item Title: First Reading to Adopt New Board Policy 3470: Debt Issuance and Management

Item Type: Action

BACKGROUND:

On December 2016, CSBA issued a “*Special Release*” of this new policy. It reflects NEW LAW (SB 1029, 2016) which mandates that Boards adopt a debt management policy prior to issuing any debt, including, but not limited to, general obligation bonds, tax and revenue anticipation notes, and certificates of participation. The policy addresses the components mandated by law, including (1) the purposes for which the debt proceeds may be used; (2) the types of debt that may be issued; (3) the relationship of the debt to, and integration with, the District’s capital improvement program or budget, if applicable; (4) policy goals related to the District’s planning goals and objectives; and (5) internal control procedures to ensure that the proceeds of the proposed debt issuance will be directed to the intended use.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Adopt new Board Policy.

Submitted by: Steve Doyle, Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

DEBT ISSUANCE AND MANAGEMENT

The Governing Board is committed to long-term capital and financial planning and recognizes that the issuance of debt is a key source for funding the improvement and maintenance of school facilities and managing cash flow. Any debt issued by the district shall be consistent with law and this policy.

(cf. 3000 - Concepts and Roles)

(cf. 3460 - Financial Reports and Accountability)

(cf. 7110 - Facilities Master Plan)

(cf. 7210 - Facilities Financing)

The district shall not enter into indebtedness or liability that in any year exceeds the income and revenue provided for such year, unless two-thirds of the voters approve the obligation or one of the exceptions specified in law applies. (California Constitution, Article 16, Section 18)

When the Board determines that it is in the best interest of the district, the Board may issue debt or order an election to issue debt. The Superintendent or designee shall make recommendations to the Board regarding appropriate financing methods for capital projects or other projects that are authorized purposes for debt issuance. When approved by the Board and/or the voters as applicable, the Superintendent or designee shall administer and coordinate the district's debt issuance program and activities, including the timing of issuance, sizing of issuance, method of sale, structuring of the issue, and marketing strategies.

The Superintendent or designee shall retain a financial advisor, municipal advisor, investment advisor, and other financial services professionals as needed to assist with the structuring of the debt issuance and to provide general advice on the district's debt management program, financing options, investments, and compliance with legal requirements. Contracts for services provided by such advisors may be for a single transaction or for multiple transactions, consistent with the contracting requirements in Education Code 17596. In the event that the district issues debt through a negotiated sale, underwriters may be selected for multiple transactions if multiple issuances are planned for the same project. In addition, the district shall select a legal team on an as-needed basis to assist with debt issuances or special projects.

(cf. 3312 - Contracts)

(cf. 3600 - Consultants)

(cf. 9270 - Conflict of Interest)

Goals

The district's debt issuance activities and procedures shall be aligned with the district's vision and goals for providing adequate facilities and programs that support student learning and well-being. When issuing debt, the district shall ensure that it:

DEBT ISSUANCE AND MANAGEMENT (continued)

1. Maintains accountability for the fiscal health of the district, including prudent management and transparency of the district's financing programs
2. Attains the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
5. Monitors the district's statutory debt limit in relation to assessed valuation within the district and the tax burden needed to meet long-term debt service requirements
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the district's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the district at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the district's general fund for operating purposes and other purposes that cannot be funded by the issuance of voter-approved debt
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 7000 - Concepts and Roles)

Authorized Purposes for the Issuance of Debt

The district may issue debt for any of the following purposes:

DEBT ISSUANCE AND MANAGEMENT (continued)

1. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping district facilities
2. To refund existing debt
3. To provide for cash flow needs

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

Pursuant to Government Code 53854, general operating costs, including, but not limited to, items normally funded in the district's annual operating budget, shall not be financed from debt payable later than 15 months from the date of issuance. The district may deem it desirable to finance cash flow requirements under certain conditions so that available resources better match expenditures within a given fiscal year. To satisfy both state constitutional and statutory constraints, such cash flow borrowing shall be payable from taxes, income, revenue, cash receipts, and other moneys attributable to the fiscal year in which the debt is issued.

Authorized Types of Debt

The Superintendent or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the district, with the cost of staff and consultants considered. Potential financing sources may include:

1. Short-Term Debt
 - a. Short-term debt, such as tax and revenue anticipation notes (TRANS), when necessary to allow the district to meet its cash flow requirements (Government Code 53850-53858)
 - b. Bond anticipation notes (BANs) to provide interim financing for capital bond projects that will ultimately be paid from general obligation bonds (Education Code 15150)
 - c. Grant anticipation notes (GANs) to provide interim financing pending the receipt of grants and/or loans from the state or federal government that have been appropriated and committed to the district (Government Code 53859-53859.08)
2. Long-Term Debt
 - a. General obligation bonds for projects approved by voters (California Constitution, Article 13A, Section 1;

DEBT ISSUANCE AND MANAGEMENT (continued)

Education Code 15100-15262, 15264-15276; Government Code 53506-53509.5)

(cf. 7214 - General Obligation Bonds)

- b. Special tax bonds issued pursuant to the Mello-Roos Community Facilities Act of 1982 (Government Code 53311-53368.3)

(cf. 7212 - Mello Roos Districts)

3. Lease financing, including certificates of participation (COPs)
 - a. Lease financing to fund the highest priority capital equipment purchases when pay-as-you-go financing is not feasible (Education Code 17450-17453.1)
 - b. Lease financing to fund facilities projects when there is insufficient time to obtain voter approval or in instances where obtaining voter approval is either not feasible or unavailable (Education Code 17400-17429)
4. Special financing programs or structures offered by the federal or state government, such as Qualified Zone Academy Bonds or other tax credit obligations or obligations that provide subsidized interest payments, when the use of such programs or structures is determined to result in sufficiently lower financing costs compared to traditional tax-exempt bonds and/or COPs
5. Temporary borrowing from other sources such as the County Treasurer

COPs, TRANS, revenue bonds, or any other non-voter approved debt instrument shall not be issued by the district in any fiscal year in which the district has a qualified or negative certification, unless the County Superintendent of Schools determines, pursuant to criteria established by the Superintendent of Public Instruction, that the district's repayment of that indebtedness is probable. (Education Code 42133)

Relationship of Debt to District Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs for acquisition, development, and/or improvement of district property and facilities as identified in the district's facilities master plan or other applicable needs assessment, the projected costs of those needs, schedules for the projects, and the expected resources.

DEBT ISSUANCE AND MANAGEMENT (continued)

The cost of debt issued for major capital repairs or replacements shall be evaluated against the potential cost of delaying such repairs and/or replacing such facilities.

When considering a debt issuance, the Board and the Superintendent or designee shall evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include, but is not limited to, the projected ratio of annual debt service to the tax burden on the district's taxpayers and the ratio of annual debt service secured by the general fund to general fund expenditures.

The district may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

Structure of Debt Issues

The district shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The district shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet debt repayment, tax rate, and flexibility goals.

For new money debt issuances for capital improvements, the district shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board, as long as the issuance is consistent with the overall financing plan, does not exceed the amount authorized by voters, and, unless a waiver is sought and received from the state, will not cause the district to exceed the limitation on debt issuances specified in the California Constitution or Education Code 15106.

To the extent practicable, the district shall also consider credit issues, market factors, and tax law when sizing the district's bond issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

Any general obligation bond issued by the district shall mature within 40 years of the issuance date or as otherwise required by

DEBT ISSUANCE AND MANAGEMENT (continued)

law. (California Constitution, Article 16, Section 18; Government Code 53508.6)

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed but, with respect to a lease purchase of equipment, no longer than a period of 10 years. (Education Code 17452)

Methods of Sale

For the sale of any district-issued debt, the Superintendent or designee shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the district. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the district to ensure that interest costs are in accordance with comparable market interest rates
3. Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the district than either a negotiated or competitive sale

Investment of Proceed

The district shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the district. Where applicable, the district's official investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

(cf. 3430 - Investing)

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)

The management of public funds shall enable the district to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

DEBT ISSUANCE AND MANAGEMENT (continued)**Refunding/Restructuring**

The district may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the district shall consider the maximization of the district's expected net savings over the life of the debt issuance and, when using a general obligation bond to refund an existing bond, shall ensure that the final maturity of the refunding bond is no longer than the final maturity of the existing bond.

Internal Controls

The Superintendent or designee shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the district in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the district and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

(cf. 3314 - Payments for Goods and Services)

(cf. 3400 - Management of District Assets/Accounts)

The district shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred as defined in the text of the voter-approved bond measure. (Government Code 53410)

When feasible, the district shall issue debt with a defined revenue source in order to preserve the use of the general fund for general operating purposes.

The district shall annually conduct a due diligence review to ensure its compliance with all ongoing obligations applicable to issuers of debt. Such a review may be conducted by general legal counsel or bond counsel. Any district personnel involved in conducting such reviews shall receive periodic training regarding their responsibilities.

In addition, the Superintendent or designee shall ensure that the district completes, as applicable, all performance and financial audits that may be required for any debt issued by the district, including disclosure requirements applicable to a particular transaction.

Records/Reports

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). Such report shall include a self-certification

DEBT ISSUANCE AND MANAGEMENT (continued)

that the district has adopted a policy concerning the use of debt that complies with law and that the contemplated debt issuance is consistent with that policy. (Government Code 8855)

On or before January 31 of each year, the Superintendent or designee shall submit a report to the CDIAC regarding the debt authorized, the debt outstanding, and the use of proceeds of the issued debt for the period from July 1 to June 30. (Government Code 8855)

The Superintendent or designee shall provide initial and any annual or ongoing disclosures required by 17 CFR 240.10b-5 and 240.15c2-12 to the Municipal Securities Rulemaking Board, investors, and other persons or entities entitled to disclosure, and shall ensure that the district's disclosure filings are updated as needed.

The Superintendent or designee shall maintain transaction records of decisions made in connection with each debt issuance, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers, and selection of investment products. Each transaction file shall include the official transcript for the financing, interest rates and cost of issuance on the day when the debt was sold ("final number runs"), and a post-pricing summary of the debt issue. In addition, documentation evidencing the expenditure of proceeds, the use of debt-financed property by public and private entities, all sources of payment or security for the debt, and investment of proceeds shall be kept for as long as the debt is outstanding, plus the period ending three years after the financial payment date of the debt or the final payment date of any obligations or series of bonds issued to refund directly or indirectly all of any portion of the debt, whichever is later.

The Superintendent or designee shall annually report to the Board regarding debts issued by the district, including information on actual and projected tax rates, an analysis of bonding capacity, ratings on the district's bonds, market update and refunding opportunities, new development for California bond financings, and the district's compliance with post-issuance requirements.

Legal Reference:

EDUCATION CODE

- 5300-5441 Conduct of elections
- 15100-15262 Bonds for school districts and community college districts
- 15264-15276 Strict accountability in local school construction bonds
- 15278-15288 Citizen's oversight committees
- 15300-15425 School Facilities Improvement Districts
- 17150 Public disclosure of non-voter-approved debt
- 17400-17429 Leasing of district property
- 17450-17453.1 Leasing of equipment

DEBT ISSUANCE AND MANAGEMENT (continued)**Legal Reference:** (continued)

17456 Sale or lease of district property
 17596 Duration of contracts
 42130-42134 Financial reports and certifications
ELECTIONS CODE
 1000 Established election dates
GOVERNMENT CODE
 8855 California Debt and Investment Advisory Commission
 53311-53368.3 Mello-Roos Community Facilities Act
 53410-53411 Bond reporting
 53506-53509.5 General obligation bonds
 53550-53569 Refunding bonds of local agencies
 53580-53595.55 Bonds
 53850-53858 Tax and revenue anticipation notes
 53859-53859.08 Grant anticipation notes
CALIFORNIA CONSTITUTION
 Article 13A, Section 1 Tax limitation
 Article 16, Section 18 Debt limit
UNITED STATES CODE, TITLE 15
 78o-4 Registration of municipal securities dealers
UNITED STATES CODE, TITLE 26
 54E Qualified Zone Academy Bonds
CODE OF FEDERAL REGULATIONS, TITLE 17
 240.10b-5 Prohibition against fraud or deceit
 240.15c2-12 Municipal securities disclosure
CODE OF FEDERAL REGULATIONS, TITLE 26
 1.103 Interest on state and local bonds
 1.141 Private activity bonds
 1.148 Arbitrage and rebate
 1.149 Hedge bonds
 1.6001-1 Records

Management Resources:

CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION PUBLICATIONS
 California Debt Issuance Primer
GOVERNMENT FINANCE OFFICERS ASSOCIATION PUBLICATIONS
 An Elected Official's Guide to Debt Issuance, 2nd Ed., 2016
 Understanding Your Continuing Disclosure Responsibilities, Best Practice,
 September 2015
 Investment of Bond Proceeds, Best Practice, September 2014
 Selecting and Managing Municipal Advisors, Best Practice, February 2014
 Debt Management Policy, Best Practice, October 2012
 Analyzing and Issuing Refunding Bonds, Best Practice, February 2011
INTERNAL REVENUE SERVICE PUBLICATIONS
 Tax Exempt Bond FAQs Regarding Record Retention Requirements
 Tax-Exempt Governmental Bonds, Publication 4079, rev. 2016
U.S. GOVERNMENT ACCOUNTABILITY OFFICE PUBLICATIONS
 Internal Control System Checklist
WEB SITES
 California Debt and Investment Advisory Commission:
<http://www.treasurer.ca.gov/cdiac>
 Government Finance Officers Association: <http://www.gfoa.org>
 Internal Revenue Service: <http://www.irs.gov>
 Municipal Security Rulemaking Board, Electronic Municipal Market Access
 (EMMA): <http://www.emma.msrb.org>
 U.S. Government Accountability Office: <http://www.gao.gov>
 U.S. Securities and Exchange Commission: <http://www.sec.gov>

CSBA Sample | BP 3470 Business and Noninstructional Operations

Debt Issuance And Management

Note: Government Code 8855, as amended by SB 1029 (Ch. 307, Statutes of 2016), mandates that the Governing Board adopt a debt management policy prior to issuing any debt, such as general obligation bonds, tax and revenue anticipation notes (TRANs), and certificates of participation. The policy must include (1) the purposes for which the debt proceeds may be used; (2) the types of debt that may be issued; (3) the relationship of the debt to, and integration with, the district's capital improvement program or budget, if applicable; (4) policy goals related to the district's planning goals and objectives; and (5) internal control procedures to ensure that the proceeds of the proposed debt issuance will be directed to the intended use. SB 1029 declares the intent of the Legislature that, consistent with the recommendation of the Government Finance Officers Association (GFOA), local agencies adopt comprehensive written debt management policies that are reflective of local, state, and federal laws and regulations. Districts are encouraged to consult legal counsel and their financial advisor in developing this policy. The following policy should be revised to reflect district practice.

The Governing Board is committed to long-term capital and financial planning and recognizes that the issuance of debt is a key source for funding the improvement and maintenance of school facilities and managing cash flow. Any debt issued by the district shall be consistent with law and this policy.

(cf. 3000 - Concepts and Roles)

(cf. 3460 - Financial Reports and Accountability)

(cf. 7110 - Facilities Master Plan)

(cf. 7210 - Facilities Financing)

Note: Article 16, Section 18 of California Constitution contains the basic "debt limitation" (i.e., the constraints on discretionary borrowing) applicable to school districts. Under so-called "traditional authority," a measure authorizing the issuance of general obligation bonds may be approved by two-thirds of the electorate; under Proposition 39, a measure authorizing the issuance of general obligation bonds may be approved by 55 percent of the electorate (see BP/AR 7214 - General Obligation Bonds). Lease financings, such as certificates of participation, are not considered "indebtedness" for purposes of the Constitutional debt limitation and are not subject to voter approval. For further information, see the California Debt and Investment Advisory Commission's (CDIAC) California Debt Issuance Primer.

The district shall not enter into indebtedness or liability that in any year exceeds the income and revenue provided for such year, unless two-thirds of the voters approve the obligation or one of the exceptions specified in law applies. (California Constitution, Article 16, Section 18)

When the Board determines that it is in the best interest of the district, the Board may issue debt or order an election to issue debt. The Superintendent or designee shall make recommendations to the Board regarding appropriate financing methods for capital projects or other projects that are authorized purposes for debt issuance. When approved by the Board and/or the voters as applicable,

the Superintendent or designee shall administer and coordinate the district's debt issuance program and activities, including the timing of issuance, sizing of issuance, method of sale, structuring of the issue, and marketing strategies.

Note: Pursuant to 15 USC 78o-4 (Section 15B of Securities Exchange Act of 1934), any financial advisor retained by the district must be duly registered with both the Securities Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB) and must also hold any certifications and/or licenses required by the SEC and/or MSRB.

The Superintendent or designee shall retain a financial advisor, municipal advisor, investment advisor, and other financial services professionals as needed to assist with the structuring of the debt issuance and to provide general advice on the district's debt management program, financing options, investments, and compliance with legal requirements. Contracts for services provided by such advisors may be for a single transaction or for multiple transactions, consistent with the contracting requirements in Education Code 17596. In the event that the district issues debt through a negotiated sale, underwriters may be selected for multiple transactions if multiple issuances are planned for the same project. In addition, the district shall select a legal team on an as-needed basis to assist with debt issuances or special projects.

(cf. 3312 - Contracts)

(cf. 3600 - Consultants)

(cf. 9270 - Conflict of Interest)

Goals

Note: Government Code 8855, as amended by SB 1029 (Ch. 307, Statutes of 2016), mandates that the district's debt management policy include policy goals related to the district's planning goals and objectives. The following section should be revised to reflect district goals.

The district's debt issuance activities and procedures shall be aligned with the district's vision and goals for providing adequate facilities and programs that support student learning and well-being. When issuing debt, the district shall ensure that it:

1. Maintains accountability for the fiscal health of the district, including prudent management and transparency of the district's financing programs
2. Attains the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
5. Monitors the district's statutory debt limit in relation to assessed valuation within the district and the tax burden needed to meet long-term debt service requirements

6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the district's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the district at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the district's general fund for operating purposes and other purposes that cannot be funded by the issuance of voter-approved debt
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 7000 - Concepts and Roles)

Authorized Purposes for the Issuance of Debt

Note: Government Code 8855, as amended by SB 1029 (Ch. 307, Statutes of 2016), mandates that the district's debt management policy include the purposes for which debt proceeds may be used. The following section should be revised to reflect purposes that the Board has determined may be appropriate purposes for issuing debt in the district.

The district may issue debt for any of the following purposes:

1. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping district facilities
2. To refund existing debt
3. To provide for cash flow needs

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

Pursuant to Government Code 53854, general operating costs, including, but not limited to, items normally funded in the district's annual operating budget, shall not be financed from debt payable later than 15 months from the date of issuance. The district may deem it desirable to finance cash flow requirements under certain conditions so that available resources better match expenditures within a given fiscal year. To satisfy both state constitutional and statutory constraints, such cash flow borrowing shall be payable from taxes, income, revenue, cash receipts, and other moneys attributable to the fiscal year in which the debt is issued.

Authorized Types of Debt

Note: Government Code 8855, as amended by SB 1029 (Ch. 307, Statutes of 2016), mandates that the district's debt management policy include the types of debt that may be issued. The following section should be revised to reflect the types of debt instruments authorized by the Board.

The Superintendent or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the district, with the cost of staff and consultants considered. Potential financing sources may include:

1. Short-Term Debt

- a. Short-term debt, such as tax and revenue anticipation notes (TRANS), when necessary to allow the district to meet its cash flow requirements (Government Code 53850-53858)
- b. Bond anticipation notes (BANs) to provide interim financing for capital bond projects that will ultimately be paid from general obligation bonds (Education Code 15150)
- c. Grant anticipation notes (GANs) to provide interim financing pending the receipt of grants and/or loans from the state or federal government that have been appropriated and committed to the district (Government Code 53859-53859.08)

2. Long-Term Debt

Note: The California Constitution, Article 13A, Sections 1(b)(2) and 1(b)(3), Education Code 15100-15262 and 15264-15276, and Government Code 53506-53509.5 authorize the district to issue general obligation bonds requiring either two-thirds voter approval or 55 percent voter approval, subject to specific accountability requirements. Voter-approved general obligation bonds typically provide the lowest cost of borrowing and, by providing for the levy of additional ad valorem property taxes to service the debt, do not impact the district's general fund. See BP/AR 7214 - General Obligation Bonds for requirements pertaining to the issuance of general obligation bonds.

- a. General obligation bonds for projects approved by voters (California Constitution, Article 13A, Section 1; Education Code 15100-15262, 15264-15276; Government Code 53506-53509.5)
(cf. 7214 - General Obligation Bonds)

Note: Districts may establish a community facilities district for school facility purposes in accordance with the Mello-Roos Community Facilities Act (Government Code 53311-53368.3). The boundaries of the Mello-Roos district may include the entire school district, but usually include only a portion of the district, such as an area with new housing developments. The bonds sold by the community facilities district are paid for by a special tax on the properties within that community facilities district's boundaries. See BP 7212 - Mello Roos Districts.

- b. Special tax bonds issued pursuant to the Mello-Roos Community Facilities Act of 1982 (Government Code 53311-53368.3)
(cf. 7212 - Mello Roos Districts)

3. Lease financing, including certificates of participation (COPs)

a. Lease financing to fund the highest priority capital equipment purchases when pay-as-you-go financing is not feasible (Education Code 17450-17453.1)

Note: Authority for lease financings is based in part on judicial rulings finding that leases that meet certain conditions do not constitute indebtedness subject to a vote of the electorate.

b. Lease financing to fund facilities projects when there is insufficient time to obtain voter approval or in instances where obtaining voter approval is either not feasible or unavailable (Education Code 17400-17429)

4. Special financing programs or structures offered by the federal or state government, such as Qualified Zone Academy Bonds or other tax credit obligations or obligations that provide subsidized interest payments, when the use of such programs or structures is determined to result in sufficiently lower financing costs compared to traditional tax-exempt bonds and/or COPs

5. Temporary borrowing from other sources such as the County Treasurer

Note: Education Code 42133 prohibits the issuance of non-voter approved debt when the district has a qualified or negative certification regarding the district's ability to meet its fiscal obligations, except as provided below. Pursuant to Education Code 42131, a "qualified certification" indicates that the district may not meet its financial obligations for the current fiscal year and two subsequent fiscal years, and a "negative" certification indicates that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year. See BP 3460 - Financial Reports and Accountability for further information about such certifications.

COPs, TRANS, revenue bonds, or any other non-voter approved debt instrument shall not be issued by the district in any fiscal year in which the district has a qualified or negative certification, unless the County Superintendent of Schools determines, pursuant to criteria established by the Superintendent of Public Instruction, that the district's repayment of that indebtedness is probable. (Education Code 42133)

Relationship of Debt to District Facilities Program and Budget

Note: Government Code 8855, as amended by SB 1029 (Ch. 307, Statutes of 2016), mandates that the district's debt management policy include the relationship of the debt to, and integration with, the district's capital improvement program or budget, if applicable. The following section should be revised to reflect district practice.

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs for acquisition, development, and/or improvement of district property and facilities as identified in the district's facilities master plan or other applicable needs assessment, the projected costs of those needs, schedules for the projects, and the expected resources.

Note: The following paragraph is optional.

The cost of debt issued for major capital repairs or replacements shall be evaluated against the potential cost of delaying such repairs and/or replacing such facilities.

When considering a debt issuance, the Board and the Superintendent or designee shall evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include, but is not limited to, the projected ratio of annual debt service to the tax burden on the district's taxpayers and the ratio of annual debt service secured by the general fund to general fund expenditures.

The district may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

Structure of Debt Issues

The district shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The district shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet debt repayment, tax rate, and flexibility goals.

Note: Education Code 15106 limits the district's total outstanding bonded debt (i.e., the principal portion only) to 1.25 or 2.5 percent of the assessed valuation of the taxable property of a non-unified and unified district, respectively. Consequently, Education Code 15106 limits the issuance of new debt when the district has total bonded indebtedness in excess of the applicable percentage of the assessed valuation in the district. TRAns and lease payment obligations in support of COPs generally do not count against this limit except as provided in Education Code 17422.

For new money debt issuances for capital improvements, the district shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board, as long as the issuance is consistent with the overall financing plan, does not exceed the amount authorized by voters, and, unless a waiver is sought and received from the state, will not cause the district to exceed the limitation on debt issuances specified in the California Constitution or Education Code 15106.

To the extent practicable, the district shall also consider credit issues, market factors, and tax law when sizing the district's bond issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

Any general obligation bond issued by the district shall mature within 40 years of the issuance date or as otherwise required by law. (California Constitution, Article 16, Section 18; Government Code 53508.6)

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed but, with respect to a lease purchase of equipment, no longer than a period of 10 years. (Education Code 17452)

Method of Sale

For the sale of any district-issued debt, the Superintendent or designee shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the district. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the district to ensure that interest costs are in accordance with comparable market interest rates
3. Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the district than either a negotiated or competitive sale

Investment of Proceed

The district shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the district. Where applicable, the district's official investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

(cf. 3430 - Investing)

Note: Pursuant to Education Code 15146, the proceeds of the sale of bonds, exclusive of any premium received, must be deposited in the county treasury to the credit of the building fund of the district. As amended by AB 2738 (Ch. 472, Statutes of 2016), Education Code 15146 prohibits districts from withdrawing proceeds from the sale of bonds at any time for purposes of making investments outside the county treasury.

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)

The management of public funds shall enable the district to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

Refunding/Restructuring

Note: The following section may be revised to reflect district practice. The GFOA's Analyzing and Issuing Refunding Bonds states that a test often used to assess the appropriateness of a refunding is the achievement of a minimum net present value savings. According to the GFOA, a common threshold is that the savings, as a percentage of the refunding bonds, should be at least 3-5 percent. However, the GFOA recognizes that it may be appropriate to approve refunding that results in lower anticipated savings in some circumstances, such as when interest rates are at low levels or the time remaining to maturity is limited and thus future opportunities to achieve greater savings are not likely to occur.

The district may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the

district shall consider the maximization of the district's expected net savings over the life of the debt issuance and, when using a general obligation bond to refund an existing bond, shall ensure that the final maturity of the refunding bond is no longer than the final maturity of the existing bond.

Internal Controls

Note: Government Code 8855, as amended by SB 1029 (Ch. 307, Statutes of 2016), mandates that the district's debt management policy include the internal control procedures that the district has implemented or will implement to ensure that the proceeds of the proposed debt issuance will be directed to the intended use. Examples of internal control standards for the management of bond funds are contained in the U.S. Government Accountability Office's Internal Control System Checklist. These include factors related to the internal control environment, risk assessment, control activities, information and communications, and monitoring. Because internal controls and accountability measures may be lengthy, districts may choose to develop an administrative regulation, exhibit, or other document that provides further details and that may be updated as needed. Also see BP 3400 - Management of District Assets/Accounts. The following section should be revised to reflect district practice.

The Superintendent or designee shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the district in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the district and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

(cf. 3314 - Payments for Goods and Services)

(cf. 3400 - Management of District Assets/Accounts)

The district shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred as defined in the text of the voter-approved bond measure. (Government Code 53410)

When feasible, the district shall issue debt with a defined revenue source in order to preserve the use of the general fund for general operating purposes.

The district shall annually conduct a due diligence review to ensure its compliance with all ongoing obligations applicable to issuers of debt. Such a review may be conducted by general legal counsel or bond counsel. Any district personnel involved in conducting such reviews shall receive periodic training regarding their responsibilities.

In addition, the Superintendent or designee shall ensure that the district completes, as applicable, all performance and financial audits that may be required for any debt issued by the district, including disclosure requirements applicable to a particular transaction.

Records/Reports

Note: Government Code 8855 requires that the district report any proposed issuance of debt to the CDIAC at least 30 days prior to the sale of the debt issue. Typically, bond counsel will file the report on behalf of the district. As amended by SB 1029 (Ch. 307, Statutes of 2016), Government Code 8855 requires that the report include a certification

that the district has adopted a debt policy and that the issuance is consistent with that policy.

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). Such report shall include a self-certification that the district has adopted a policy concerning the use of debt that complies with law and that the contemplated debt issuance is consistent with that policy. (Government Code 8855)

Note: SB 1029 (Ch. 307, Statutes of 2016) amended Government Code 8855 to add the following requirement for an annual report of debt issuance, applicable to any final sale of debt on or after January 21, 2017. The report covers the period from July 1 to June 30, and must be submitted electronically on a form provided by CDIAC within seven months of the end of the reporting period (January 31).

On or before January 31 of each year, the Superintendent or designee shall submit a report to the CDIAC regarding the debt authorized, the debt outstanding, and the use of proceeds of the issued debt for the period from July 1 to June 30. (Government Code 8855)

Note: Pursuant to 17 CFR 240.15c2-12, most financings are required to have official disclosure statements which include the terms of the bond, security, risk factors, financial and operating information concerning the issuer, and background information. In addition, districts must provide ongoing disclosure in the form of annual reports and event notices pursuant to 17 CFR 240.15c2-12. Such disclosures must be made to the MSRB through its Electronic Municipal Market Access repository or any successor repository, as well as to investors and other persons or entities entitled to disclosure. For further information, see CDIAC's California Debt Issuance Primer and the GFOA's Understanding Your Continuing Disclosure Requirements.

The Superintendent or designee shall provide initial and any annual or ongoing disclosures required by 17 CFR 240.10b-5 and 240.15c2-12 to the Municipal Securities Rulemaking Board, investors, and other persons or entities entitled to disclosure, and shall ensure that the district's disclosure filings are updated as needed.

Note: 26 CFR 1.6001-1 requires districts to retain records for as long as the contents thereof are material in the administration of any internal revenue law. Records related to debt issuance may affect tax liability in both past and future tax years. In order to be consistent with specific record retention requirements, the Internal Revenue Service (IRS) publication Tax Exempt Bond FAQs Regarding Record Retention Requirements, available on the IRS web site, recommends that material records should be kept for as long as the debt is outstanding, plus three years after the final payment of the debt. Although the IRS recommendation is specific to tax-exempt bonds, districts should also retain records related to other forms debt issuance for the same length of time.

The Superintendent or designee shall maintain transaction records of decisions made in connection with each debt issuance, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers, and selection of investment products. Each transaction file shall include the official transcript for the financing, interest rates and cost of issuance on the day when the debt was sold ("final number runs"), and a post-pricing summary of the debt issue. In addition, documentation evidencing the expenditure of proceeds, the use of debt-

financed property by public and private entities, all sources of payment or security for the debt, and investment of proceeds shall be kept for as long as the debt is outstanding, plus the period ending three years after the financial payment date of the debt or the final payment date of any obligations or series of bonds issued to refund directly or indirectly all of any portion of the debt, whichever is later.

The Superintendent or designee shall annually report to the Board regarding debts issued by the district, including information on actual and projected tax rates, an analysis of bonding capacity, ratings on the district's bonds, market update and refunding opportunities, new development for California bond financings, and the district's compliance with post-issuance requirements.

Legal Reference:

EDUCATION CODE

5300-5441 Conduct of elections

15100-15262 Bonds for school districts and community college districts

15264-15276 Strict accountability in local school construction bonds

15278-15288 Citizen's oversight committees

15300-15425 School Facilities Improvement Districts

17150 Public disclosure of non-voter-approved debt

17400-17429 Leasing of district property

17450-17453.1 Leasing of equipment

17456 Sale or lease of district property

17596 Duration of contracts

42130-42134 Financial reports and certifications

ELECTIONS CODE

1000 Established election dates

GOVERNMENT CODE

8855 California Debt and Investment Advisory Commission

53311-53368.3 Mello-Roos Community Facilities Act

53410-53411 Bond reporting

53506-53509.5 General obligation bonds

53550-53569 Refunding bonds of local agencies

53580-53595.55 Bonds

53850-53858 Tax and revenue anticipation notes

53859-53859.08 Grant anticipation notes

CALIFORNIA CONSTITUTION

Article 13A, Section 1 Tax limitation

Article 16, Section 18 Debt limit

UNITED STATES CODE, TITLE 15

78o-4 Registration of municipal securities dealers

UNITED STATES CODE, TITLE 26

54E Qualified Zone Academy Bonds

CODE OF FEDERAL REGULATIONS, TITLE 17

240.10b-5 Prohibition against fraud or deceit

240.15c2-12 Municipal securities disclosure

CODE OF FEDERAL REGULATIONS, TITLE 26

1.103 Interest on state and local bonds

1.141 Private activity bonds

1.148 Arbitrage and rebate

1.149 Hedge bonds

1.6001-1 Records

Management Resources:

CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION PUBLICATIONS

California Debt Issuance Primer

GOVERNMENT FINANCE OFFICERS ASSOCIATION PUBLICATIONS

An Elected Official's Guide to Debt Issuance, 2nd Ed., 2016

Understanding Your Continuing Disclosure Responsibilities, Best Practice, September 2015

Investment of Bond Proceeds, Best Practice, September 2014

Selecting and Managing Municipal Advisors, Best Practice, February 2014

Debt Management Policy, Best Practice, October 2012

Analyzing and Issuing Refunding Bonds, Best Practice, February 2011

INTERNAL REVENUE SERVICE PUBLICATIONS

Tax Exempt Bond FAQs Regarding Record Retention Requirements

Tax-Exempt Governmental Bonds, Publication 4079, rev. 2016

U.S. GOVERNMENT ACCOUNTABILITY OFFICE PUBLICATIONS

Internal Control System Checklist

WEB SITES

California Debt and Investment Advisory Commission: <http://www.treasurer.ca.gov/cdiac>

Government Finance Officers Association: <http://www.gfoa.org>

Internal Revenue Service: <http://www.irs.gov>

Municipal Security Rulemaking Board, Electronic Municipal Market Access (EMMA):
<http://www.emma.msrb.org>

U.S. Government Accountability Office: <http://www.gao.gov>

U.S. Securities and Exchange Commission: <http://www.sec.gov>

12/16

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

R

Meeting Date: March 9, 2017

Item Title: First Reading to Adopt Revised Administrative Regulation 4161.8/4261.8/4361.8:
Family Care and Medical Leave

Item Type: Action

BACKGROUND:

This regulation is being updated to reflect NEW TITLE 2 REGULATIONS (Register 2015, No. 17) which retitle, renumber, and amend certain provisions implementing the California Family Rights Act, including the definition of “serious health condition,” medical certification of the need for the leave, and refusal to reinstate an employee if the leave was fraudulently obtained by the employee. Renumbered Title 2 regulations related to pregnancy disability leave and other legal cites have been updated throughout the regulation. It also reflects NEW LAW (SB 1306, 2014) which revises the definition of marriage and thus affects the definition of “spouse.”

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Adopt revised Administrative Regulation.

Submitted by: Steve Doyle, Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

All Personnel

AR 4161.8(a)

4261.8

FAMILY CARE AND MEDICAL LEAVE

4361.8

Both federal and state law provide for family care and medical leave (29 USC 2601-2654, the Family and Medical Leave Act of 1993 (FMLA), and Government Code 12945.1-12945.2, the California Family Rights Act (CFRA)). However, these laws do not always provide identical rights or operate in the same manner. For example, pregnancy as a "serious health condition" is covered under FMLA but not under CFRA. Instead, under California law, a female employee who is disabled due to pregnancy, childbirth, or a related medical condition is entitled to pregnancy disability leave (PDL) pursuant to Government Code 12945.

The California Fair Employment and Housing Council's final revised CFRA regulations, effective July 1, 2015, are incorporated throughout this administrative regulation where relevant. 2 CCR 11087-11098, as retitled, renumbered, and amended by Register 2015, No. 17, have adopted and in several instances clarified many of the provisions in 29 CFR 825.100-825.127, the implementing regulations for FMLA. Where there is a difference between state and federal law, the law that grants the greatest benefits generally controls. In those situations, legal counsel should be consulted as needed.

The district shall not ~~interfere with, restrain, or deny the exercise or attempted exercise by~~ deny any eligible employee of his/her right to ~~any~~ family care, ~~and~~ medical, ~~leave~~ or pregnancy disability leave (PDL) ~~provided through~~ pursuant to the Family and Medical Leave Act (FMLA), the California Family Rights Act (CFRA), or the Fair Employment and Housing Act (FEHA), ~~nor or restrain or interfere with the employee's exercise of such right.~~ In addition, the district shall not ~~it~~ discharge an employee or discriminate or retaliate against ~~any employee for his/her involvement in any inquiry or proceeding related to any him/her for taking such~~ leave ~~under any of these laws or for his/her opposition to or challenge of any unlawful district practice in relation to any rights granted by any of these laws or for his/her involvement in any related inquiry or proceeding.~~ (Government Code 12945; 12945.2; 2 CCR 11094; 29 USC 2615)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4032 - Reasonable Accommodation)

Definitions

The words and phrases defined below shall have the same meaning throughout this administrative regulation except where a different meaning is otherwise specified.

Child (son or daughter) means a biological, adopted, or foster child; a stepchild; a legal ward; or a child ~~of a person to whom the employee~~ stands ~~ing~~ in loco parentis, as long as the child is under 18 years of age or an adult dependent child. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611)

FAMILY CARE AND MEDICAL LEAVE (continued)

Eligible employee for FMLA and CFRA purposes means an employee who has been employed with the district for at least 12 months and who has at least 1,250 hours of service with the district during the previous 12-month period. However, these requirements shall not apply when an employee applies for PDL. (Government Code 12945.2; **2 CCR 11087**; 29 USC 2611; 29 CFR 825.110)

Employee disabled by pregnancy means a woman who, in the opinion of her health care provider, is: (2 CCR **11035-7291.2**)

1. ~~Unable~~ because of pregnancy to perform any one or more of the essential functions of her job or to perform any of them without undue risk to herself, her pregnancy's successful completion, or other persons; ~~or who is~~
2. ~~Suffering~~ from severe "morning sickness" or needs to take time off for ~~any pregnancy-related condition including, but not limited to,~~ prenatal or postnatal care, bed rest, gestational diabetes, pregnancy-induced hypertension, preeclampsia, post-partum depression, childbirth, loss or end of pregnancy, ~~or~~ recovery from childbirth or loss or end of pregnancy, **or any other pregnancy-related condition.**

Parent means a biological, foster, or adoptive parent; a stepparent; a legal guardian; or another person who stood in loco parentis to the employee when the employee was a child. Parent does not include a spouse's parents. (Government Code 12945.2; 2 CCR ~~7297.0~~ **11087**; 29 USC 2611; CFR 825.122)

Serious health condition means an illness, injury, **(including, but not limited to, on-the-job injuries)**, impairment, **or** physical or mental condition **of the employee or his/her child, parent, or spouse, including, but not limited to, treatment for substance abuse,** that involves either of the following: (Government Code 12945.2; **2 CCR 11087, 11097**; 29 USC 2611; 29 CFR 825.113-825.115)

1. Inpatient care in a hospital, hospice, or residential health care facility, **any subsequent treatment in connection with such inpatient care, or any period of incapacity**

A person is considered an inpatient when a health care facility formally admits him/her to the facility with the expectation that he/she will remain overnight and occupy a bed, even if it later develops that the person can be discharged or transferred to another facility and does not actually remain overnight.

Incapacity means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.

2. Continuing treatment or continuing supervision by a health care provider, including one or more of the following:

FAMILY CARE AND MEDICAL LEAVE (continued)

- a. A period of incapacity of more than three consecutive full days
- b. Any period of incapacity or treatment for such incapacity due to a chronic serious health condition
- c. Any period of incapacity due to pregnancy or for prenatal care under FMLA
- d. Any period of incapacity which is permanent or long term due to a condition for which treatment may not be effective
- e. Any period of absence to receive multiple treatments, including recovery, by a health care provider

Spouse means a partner in marriage as defined in Family Code 300, ~~In addition, for purposes of CFRA, including same sex partners in marriage, or~~ a registered domestic partner **within the meaning of Family Code 297-297.5.** ~~shall have the same rights, protections, and benefits as a spouse and protections provided to a spouse's child shall also apply to a child of a registered domestic partner.~~ (Family Code **297**, 297.5; 300; 2 CCR ~~7297.0 11087~~; 29 CFR 825.122)

Eligibility

The district shall grant FMLA or CFRA leave to eligible employees for any of the following reasons: (~~Family Code 297.5; Government Code 12945.2; 29 USC 2612; 29 CFR 825.112~~)

1. The birth of a child of the employee or placement of a child with the employee in connection with the employee's adoption or foster care of the child **(baby bonding)**
2. To care for the employee's child, parent, or spouse with a serious health condition
3. The employee's own serious health condition that makes him/her unable to perform one or more essential functions of his/her position
4. Any qualifying exigency arising out of the fact that the employee's spouse, child, or parent is a military member on covered active duty or call to covered active duty (or has been notified of an impending call or order to **covered** active duty)
5. To care for a covered service member with a serious injury or illness if the ~~employee-covered~~ **service member** is the **employee's** spouse, child, parent, or next of kin, as defined, ~~of the service member~~

FAMILY CARE AND MEDICAL LEAVE (continued)

Additionally, pursuant to 2 CCR 11037, PDL is not subject to eligibility requirements for other FMLA and CFRA leaves, such as minimum hours worked or length of service.

In addition, the district shall grant PDL to any ~~pregnant~~-female employee ~~during pregnancy, when she who~~ is disabled by pregnancy, childbirth, or any related medical condition. (Government Code 12945; 2 CCR ~~7291.4~~ 11037)

Terms of Leave

An eligible employee shall be entitled to a total of 12 work weeks of FMLA or CFRA leave during any 12-month period, except in the case of leave to care for a covered service member, as provided under "Military Caregiver Leave" below. **To the extent allowed by law, CFRA and FMLA leaves shall run concurrently.** (Government Code 12945.2; 29 USC 2612)

This 12-month period shall be measured forward from the date the employee's first family care and medical leave begins. (29 CFR 825.200)

In addition, for each pregnancy, any female employee **who is disabled by pregnancy, childbirth or other related condition** shall be entitled to PDL for the period of the disability not to exceed four months. **For a part-time employee, the four months shall be calculated on a proportional basis.** (Government Code 12945; 2 CCR ~~7291.9~~ 11042)

PDL shall run concurrently with FMLA leave for disability caused by an employee's pregnancy. At the end of the employee's FMLA leave for disability caused by pregnancy, or at the end of four months of PDL, whichever occurs first, a CFRA-eligible employee may request to take CFRA leave of up to 12 work weeks, for the reason of the birth of her child, **if or to bond with or care for the child.** ~~has been born by this date (e.g., baby bonding), whether or not she or the child has a serious health condition or disability. To the extent allowed by law, CFRA and FMLA leaves shall run concurrently.~~ (Government Code 12945, 12945.2; 2 CCR ~~7291.13, 7297.6~~ 11046, 11093)

Leave taken for the birth or placement of a child must be concluded within the 12-month period beginning on the date of the birth or placement of the child. Such leave does not need to be taken in one continuous period of time. ~~The basic minimum duration of the leave for birth or placement of a child shall be two weeks. However, the district shall grant a request for leave of less than two weeks' duration on any two occasions.~~ (2 CCR ~~7297.3~~ 11090; 29 USC 2612)

If both parents of a child work for the district, their family care and medical leave related to the birth or placement of the child shall be limited to a combined total of 12 **work** weeks. This

FAMILY CARE AND MEDICAL LEAVE (continued)

restriction shall apply ~~whether the parents are married, not married, or registered domestic partners~~ **regardless of the legal status of both parents' relationship.** (Government Code 12945.2; 2 CCR ~~7297.1~~ **11088**; 29 USC 2612)

Use/Substitution of Paid Leave

An employee shall ~~substitute~~**use** his/her accrued vacation leave, other accrued time off, and any other paid ~~or unpaid~~ time off negotiated with the district for any **otherwise unpaid** FMLA or CFRA leave not involving his/her own serious health condition. ~~or pregnancy disability.~~ For ~~the employee's~~ PDL, ~~or~~ CFRA, or FMLA leave due to ~~his/her~~ **an employee's** own serious health condition, the employee shall use accrued sick leave ~~pursuant to the collective bargaining agreement and/or Board policy~~ and may use accrued vacation leave and other paid ~~or unpaid~~ time off at his/her option. (Government Code **12945**, 12945.2; 12945.2; 2 CCR ~~7291.11~~ **11044**; 29 USC 2612)

The district and employee may also negotiate for the employee's use of any additional paid or unpaid time off instead of using the employee's CFRA leave. (2 CCR 11092)

(cf. 4141/4241 - Collective Bargaining Agreement)
(cf. 4161/4261/4361 - Leaves)
(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)
(cf. 4261.1 - Personal Illness/Injury Leave)

Intermittent Leave/Reduced Work or Leave Schedule

PDL and family care and medical leave for the serious health condition of an employee or his/her child, parent, or spouse may be taken intermittently or on a reduced work or leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition. However, the district ~~may~~**shall** limit leave increments to the shortest period of time that the district's payroll system uses to account for absences or use of leave, **provided it is** not to be greater than one hour. (2 CCR ~~7291.9, 7297.3~~ **11042, 11090**; 29 USC 2612)

The basic minimum duration of leave for the birth or placement of a child shall be two weeks. However, the district shall grant a request for such leave of less than two weeks on any two occasions. (2 CCR 11090; 29 USC 2612)

The district may require an employee to transfer temporarily to an available alternative position if the employee is pregnant and provides medical certification from her health care provider of ~~the~~ **a** medical need for intermittent leave or leave on a reduced work or leave schedule or if the employee's need for the intermittent leave or leave on a reduced work or leave schedule is foreseeable based on his/her planned medical treatment or that

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FAMILY CARE AND MEDICAL LEAVE (continued)

of a family member. This alternative position must have equivalent pay and benefits and must better accommodate recurring periods of leave than the employee's regular job, and the employee must be qualified for the position. Transfer to an alternative position may include altering an existing job to better accommodate the employee's need for intermittent leave or a reduced work or leave schedule. (2 CCR ~~7291.8, 7297.3~~ **11041, 11090**; 29 USC 2612)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

Request for Leave

~~An~~The district shall consider an employee's request for PDL or family care and medical leave only if the employee ~~shall~~ provides at least verbal notice sufficient to make the district aware of the need to take ~~PDL or family care and medical~~ the leave and the anticipated timing and duration of the leave. (2 CCR ~~7291.17, 7297.4~~ **11050, 11091**)

For family care and medical leave, the employee need not expressly assert or mention FMLA/CFRA to satisfy this requirement. ~~+~~ However, he/she must state the reason the leave is needed (e.g., birth of child, medical treatment). If more information is necessary to determine whether the employee is eligible for family care and medical leave, the Superintendent or designee shall inquire further and obtain the necessary details of the leave to be taken. (2 CCR ~~7297.4~~ **11091**)

The district shall respond to requests for leave as soon as practicable, but no later than five business days after receiving the employee's request. (2 CCR **11091**)

Pursuant to 2 CCR 11091, an employee has the obligation to respond to questions designed to determine whether an absence is potentially CFRA qualifying. If the district is unable to determine whether requested leave is CFRA qualifying because of employee's refusal to respond to its inquiries, the employee may be denied CFRA protection.

Based on the information provided by the employee, the Superintendent or designee shall designate the leave, paid or unpaid, as FMLA/CFRA qualifying leave and shall give notice of such designation to the employee. **Failure of an employee to respond to permissible inquiries regarding the leave request may result in denial of CFRA protection if the district is unable to determine whether the leave is CFRA qualifying.** (2 CCR ~~7297.4~~ **11091**; 29 CFR 825.300)

Pursuant to 2 CCR 11050, an employee requesting PDL is required to provide the district at least 30 days advance notice if the need for PDL is foreseeable.

FAMILY CARE AND MEDICAL LEAVE (continued)

When **an employee is able to foresee** the need for the PDL or family care and medical leave ~~is foreseeable,~~ **at least 30 days in advance of the leave,** the employee shall provide the district with at least 30 days advance notice before the leave. When the 30 days notice is not practicable because of a lack of knowledge of when leave will be required to begin, a change in circumstances, a medical emergency, or other good cause, the employee shall provide the district with notice as soon as practicable. **Failure of an employee to provide required notice may result in a denial of leave.** (2 CCR ~~7291.17, 7297.4~~ 11050, 11091)

~~The~~**In all instances, the** employee shall consult with the Superintendent or designee and make a reasonable effort to schedule, subject to the health care provider's approval, any planned appointment or medical treatment or supervision so as to minimize disruption to district operations. (Government Code 12945.2; 2 CCR ~~7291.17, 7297.4~~ 11050, 11091)

Certification of Health Condition

Districts requiring written medical certification from employees who request reasonable accommodation, transfer, or disability leave because of pregnancy may develop their own form, utilize one provided by the employee's health care provider, or use the form provided in 2 CCR 11050 or 11097, as applicable

Within five business days of an employee's request for family care and medical leave for his/her own or his/her child's, parent's, or spouse's serious health condition, the Superintendent or designee shall request that the employee provide certification by a health care provider of the need for leave. Upon receiving the district's request, the employee shall provide the certification within 15 days, unless either the Superintendent or designee provides additional time or it is not practicable under the particular circumstances, despite the employee's diligent, good faith efforts. (2 CCR ~~7297.4~~ 11091; 29 CFR 825.305)

The certification shall include the following: (Government Code 12945.2; 2 CCR ~~7297.0~~ 11087; 29 USC 2613)

1. The date on which the serious health condition began
2. The probable duration of the condition
3. If the employee is requesting leave to care for a child, parent, or spouse with a serious health condition, both of the following:
 - a. Statement that the serious health condition warrants the participation of the employee to provide care, **such as by providing psychological comfort, arranging for third party care, or directly providing or participating in the**

FAMILY CARE AND MEDICAL LEAVE (continued)

medical care of the child, parent, or spouse during a period of the treatment or supervision ~~of the child, parent, or spouse~~

- b. Estimated amount of time the health care provider believes the employee needs to care for the child, parent, or spouse
4. If the employee is requesting leave because of his/her own serious health condition, a statement that due to the serious health condition, he/she is unable to work at all or is unable to perform one or more essential functions of his/her job
5. If the employee is requesting leave for intermittent treatment or on a reduced work or leave schedule for planned medical treatment, a statement of the medical necessity for the leave, the dates on which treatment is expected to be given, the duration of such treatment, and the expected duration of the leave

~~In addition, at the employee's option, the certification may include a diagnosis identifying the serious health condition. (2 CCR 7297.0)~~

When an employee has provided sufficient medical certification to enable the district to determine whether the employee's leave request is FMLA/CFRA-eligible, the Superintendent or designee shall notify the employee within five business days whether the leave is FMLA/CFRA-eligible. The Superintendent or designee may also retroactively designate leave as FMLA/CFRA as long as **appropriate notice is given to the employee and** there is no harm **or injury** to the employee. (2 CCR 11091; 29 CFR 825.301)

If the Superintendent or designee doubts the validity of a certification that accompanies a request for leave for the employee's own serious health condition, he/she may require the employee to obtain a second opinion from a district-approved health care provider, at district expense. If the second opinion is contrary to the first, the Superintendent or designee may require the employee to obtain a third medical opinion from a third health care provider approved by both the employee and the district, again at district expense. The opinion of the third health care provider shall be final and binding. (Government Code 12945.2; 2 CCR 11091; 29 USC 2613)

For PDL, the Superintendent or designee shall request that the employee provide certification by a health care provider of the need for leave at the time the employee gives notice of the need for PDL, or within two business days of giving the notice. If the need for PDL is unforeseen, the Superintendent or designee shall request the medical certification within two business days after

FAMILY CARE AND MEDICAL LEAVE (continued)

the leave commences. The Superintendent or designee may request certification at some later date if he/she has reason to question the appropriateness of the leave or its duration. (2 CCR ~~7291.17 11050~~)

For PDL that is foreseeable and for which at least 30 days notice has been given, the employee shall provide the medical certification before the leave begins. When this is not practicable, the employee shall provide the certification within the time frame specified by the Superintendent or designee which must be at least 15 days after the request, unless it is not practicable under the particular circumstances despite the employee's diligent, good faith efforts. (2 CCR ~~7291.17 11050~~)

Medical certification for PDL purposes shall include a statement that the employee needs to take the leave because she is disabled by pregnancy, childbirth, or a related medical condition, the date on which the employee became disabled because of pregnancy, and the estimated duration of the leave. (2 CCR ~~7291.17 11050~~)

If additional PDL or family care and medical leave is needed when the time estimated by the health care provider expires, the district may require the employee to provide recertification in the manner specified for the leave. (Government Code 12945.2; 2 CCR ~~7291.17 11050~~; 29 USC 2613)

The Superintendent or designee shall not request any genetic information **related to an employee except as authorized by law in accordance with the California Genetic Information Non-discrimination Act of 2011.** ~~as defined in 42 USC 2000ff, from any employee or his/her family member except as necessary to comply with a certification requirement for PDL or FMLA/CFRA leave purposes or with the prior written authorization of the employee. Any such genetic information received by the district shall be kept confidential in accordance with law. (42 USC 2000ff-1, 2000ff-5)~~

~~Fitness for Duty Certification/Release Return to Work~~

Effective July 1, 2015, 2 CCR 11091 requires all fitness-for-duty examinations after an employee's return from a CFRA leave to be job-related and consistent with business necessity.

Upon expiration of an employee's PDL or family care and medical leave taken for his/her own serious health condition, the employee shall present certification from the health care provider that he/she is able to resume work.

(cf. 4112.4/4212.4/4312.4 - Health Examinations)

The certification from the employee's health care provider shall address the employee's ability to perform the essential functions of his/her job.

FAMILY CARE AND MEDICAL LEAVE (continued)

Rights to Reinstatement

The process of determining whether an employee is a "key employee" to whom the guarantee of reinstatement would not apply requires a detailed analysis and specific notifications to the employee. Legal counsel should be consulted if the district intends to deny leave or reinstatement.

Upon granting an employee's request for PDL or ~~family care and medical~~-FMLA/CFRA leave, the Superintendent or designee shall guarantee to reinstate the employee in the same or a comparable position when the leave ends. (Government Code 12945.2; 2 CCR ~~7291.10~~11043, 11089; 29 USC 2614)

However, the district may refuse to reinstate an employee returning from ~~family care and medical~~-FMLA or CFRA leave to the same or a comparable position if all of the following apply: (Government Code 12945.2; CCR 11089; 29 USC 2614)

1. The employee is a salaried "key employee" who is among the highest paid 10 percent of district employees who are employed within 75 miles of the employee's worksite.
2. The refusal is necessary to prevent substantial and grievous economic injury to district operations.
3. The district informs the employee of its intent to refuse reinstatement at the time it determines that the refusal is necessary, and the employee fails to immediately return to service.

(cf. 4117.3 - Personnel Reduction)
(cf. 4217.3 - Layoff/Rehire)

The district may also refuse to reinstate an employee to the same or a comparable position if the FMLA/CFRA leave was fraudulently obtained by the employee. (2 CCR 11089; 29 CFR 825.216)

The district may refuse to reinstate an employee to the same position after taking PDL if, at the time the reinstatement is requested, the employee would not otherwise have been employed in that position for legitimate business reasons unrelated to the employee's PDL. (2 CCR ~~7291.10~~ 11043)

Maintenance of Benefits/Failure to Return from Leave

During the period when an employee is on PDL or family care and medical leave, he/she shall maintain his/her status with the district and the leave shall not constitute a break in service for purposes of longevity, seniority under any collective bargaining agreement, or any employee benefit plan. (Government Code 12945.2; CCR 11092; 29 USC 2614)

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FAMILY CARE AND MEDICAL LEAVE (continued)

For up to a maximum of four months for PDL or 12 work weeks for other family care and medical leave, the district shall continue to provide an eligible employee the group health plan coverage that was in place before he/she took the leave. The employee shall reimburse the district for premiums paid during the leave if he/she fails to return to district employment after the expiration of all available leaves and the failure is for a reason other than the continuation, recurrence, or onset of a serious health condition or other circumstances beyond his/her control. (Government Code 12945.2; 2 CCR ~~7291.11~~ 11044, 11092; 29 USC 2614; 29 CFR 825.213)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

In addition, during the period when an employee is on PDL or family care and medical leave, the employee shall be entitled to continue to participate in other employee benefit plans including life insurance, short-term or long-term disability insurance, accident insurance, pension and retirement plans, and supplemental unemployment benefit plans to the same extent and under the same conditions as would apply to an unpaid leave taken for any other purpose. However, for purposes of pension and retirement plans, the district shall not ~~be required to~~ make plan payments for an employee during **any unpaid portion** the leave period and the leave period shall not be counted for purposes of time accrued under the plan. (Government Code 12945.2; 2 CCR ~~7291.11~~ 11044, 11092)

Military Family Leave Resulting from Qualifying Exigencies

Pursuant to 29 CFR 825.200, an employee is entitled to 12 work weeks of qualifying exigency leave during each 12-month period established by the district; see section entitled "Terms of Leave" above. According to the U.S. Department of Labor's (DOL) Military Family Leave Provisions of the FMLA Frequently Asked Questions and Answers, an employee may take all 12 weeks of his/her FMLA leave entitlement as a qualifying exigency leave or take a combination of the 12 weeks of leave for both qualifying exigency leave and other FMLA leave, such as leave for a serious health condition.

Because CFRA does not cover similar leave, CFRA leave is not exhausted when utilizing military family leave.

An eligible employee may take up to 12 work weeks of unpaid FMLA leave, during ~~the each~~ 12-month period established by the district ~~while a military member is on covered active duty or call to covered active duty status for one or more in the section~~ entitled "Terms of Leave" above, for one or more qualifying exigencies **while his/her child, parent, or spouse who is a military member is on covered active duty or on call to covered active duty status.** (29 USC 2612; 29 CFR 825.126)

FAMILY CARE AND MEDICAL LEAVE (continued)

~~Military member means an employee's spouse, son, daughter, or parent on covered active duty or call to cover active duty status. (29 CFR 825.126)~~

Covered active duty means duty during the deployment of a member of the regular Armed Forces to a foreign country or duty during the deployment of a member of the National Guard or Reserves to a foreign country under a call or **an** order to active duty in support of a contingency operation pursuant to law. (29 USC 2611; 29 CFR 825.126)

Qualifying exigencies include time needed to: (29 CFR 825.126)

1. Address issues arising from short notice deployment **of** ~~(up to seven calendar days from the date of receipt of call or order of short notice deployment)~~
2. Attend military events and related activities, such as any official ceremony or family assistance program related to the covered active duty or call to covered active duty status
3. Arrange child care or attend school activities arising from the covered active duty or call to covered active duty, such as arranging for alternative child care, enrolling or transferring a child to a new school, or attending meetings
4. Make or update financial and legal arrangements to address a military member's absence
5. Attend counseling provided by someone other than a health care provider
6. Spend time (up to 15 days of leave per instance) with a military member who is on short-term, temporary, Rest and Recuperation leave during deployment
7. Attend to certain post-deployment activities, such as arrival ceremonies or reintegration briefings
8. Care for a military member's parent who is incapable of self-care when the care is necessitated by the military member's covered active duty
9. Address any other event that the employee and district agree is a qualifying exigency

The employee shall provide the Superintendent or designee with notice of the need for the qualifying exigency leave as soon as practicable, regardless of how far in advance such leave is foreseeable. (29 CFR 825.302)

An employee who is requesting such leave for ~~the first time~~ **qualifying exigencies** shall provide the Superintendent or designee

FAMILY CARE AND MEDICAL LEAVE (continued)

with a copy of the military member's active duty orders, or other documentation issued by the military, and the dates of the service. In addition, the employee shall provide the Superintendent or designee with certification of the qualifying exigency necessitating the leave. This certification shall contain the information specified in 29 CFR 825.309.

The employee's qualifying exigency leave may be taken on an intermittent or reduced work or leave schedule basis. (29 CFR 825.302)

During the period of qualified exigency leave, the district's rule regarding an employee's use of his/her accrued vacation leave and any other accrued paid or unpaid time off, as specified in the section "Use/Substitution of Paid Leave" above, shall apply.

Military Caregiver Leave

According to the DOL's Military Family Leave Provisions of the FMLA Frequently Asked Questions and Answers, if an employee does not use the entire 26-week entitlement in a single 12-month period, unused weeks cannot be carried over into another 12-month period. However, the employee may qualify for nonmilitary FMLA leave.

The district shall grant **an eligible employee** up to a total of 26 work weeks of leave during a single 12-month period, measured forward from the first date of leave taken, ~~to an eligible employee~~ to care for a covered service member with a serious illness or injury. In order to be eligible for such military caregiver leave, ~~an~~ **the** employee must be the spouse, son, daughter, parent, or next of kin of the covered service member. This 26-week period is not in addition to, but rather is inclusive of, the 12- **work** weeks of leave that may be taken for other FMLA qualifying reasons. (29 USC 2611, 2612; 29 CFR 825.127)

Covered service member may be ~~either~~: (29 CFR 825.127)

1. A current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy; is otherwise in outpatient status; or is otherwise on the temporary disability retired list for a serious injury or illness
2. A veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran

Son or daughter of a covered service member means the biological, adopted, or foster child, stepchild, legal ward, or a child of any

FAMILY CARE AND MEDICAL LEAVE (continued)

age for whom the covered service member stood in loco parentis.
(29 CFR 825.127)

Parent of a covered service member means the covered service member's biological, adopted, step, or foster parent, or any other individual who stood in loco parentis to the covered service member (except "parents in law"). (29 CFR 825.127)

Next of kin means the nearest blood relative to the covered service member, or as designated in writing by the covered service member. (29 USC 2611, 2612)

Outpatient status means the status of a member of the Armed Forces assigned to a military medical treatment facility as an outpatient or a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients. (29 USC 2611; 29 CFR 825.127)

Serious injury or illness means: (29 USC 2611; 29 CFR 825.127)

1. For a current member of the Armed Forces, an injury or illness incurred by the member in the line of duty on active duty, or that existed before the beginning of the member's active duty and was aggravated by the member's service in the line of duty while on active duty in the Armed Forces, and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating
2. For a veteran, an injury or illness incurred or aggravated by the member's service in the line of duty on active duty in the Armed Forces, including the National Guard or Reserves, that manifested itself before or after the member became a veteran and that is at least one of the following:
 - a. A continuation of a serious injury or illness incurred or aggravated while the veteran was a member of the Armed Forces and rendered him/her unable to perform the duties of his/her office, grade, rank, or rating
 - b. A physical or mental condition for which the veteran has received a U.S. Department of Veterans Affairs (VA) Service-Related Disability Rating of 50 percent or greater, based wholly or partly on that physical or mental condition
 - c. A physical or mental condition that substantially impairs the veteran's ability to secure or follow a substantially gainful occupation by reason of one or more disabilities related to his/her military service or that would do so but for treatment received by the veteran

FAMILY CARE AND MEDICAL LEAVE (continued)

- d. An injury, including a psychological injury, on the basis of which the veteran has been enrolled in the VA's Program of Comprehensive Assistance for Family Caregivers

The employee shall provide reasonable and practicable notice of the need for the leave in accordance with the procedures in the section entitled "Request for Leave" above.

An employee requesting leave to care for a covered service member with a serious injury or illness shall provide the Superintendent or designee with certification from an authorized health care provider of the service member that contains the information specified in 29 CFR 825.310.

The leave may be taken intermittently or on a reduced work or leave schedule when medically necessary. An employee taking military caregiver leave in combination with other leaves pursuant to this administrative regulation shall be entitled to a combined total of 26 work weeks of leave during a single 12-month period. When both spouses work for the district and both wish to take such leave, the spouses are limited to a maximum combined total of 26 work weeks during a single 12-month period. (29 USC 2612)

During the period of military caregiver leave, the district's rule regarding an employee's use of his/her accrued vacation leave and other accrued paid or unpaid time off, as specified in **the section** "Use/Substitution of Paid Leave" above, shall apply.

Notifications

The Superintendent or designee shall provide the following notifications ~~about~~ **regarding** state and federal law related to PDL or FMLA/CFRA leave:

1. General Notice: Information explaining the provisions of the ~~FEHA/PDL~~ and FMLA/CFRA and employee rights and obligations shall be posted in a conspicuous place on district premises, or electronically, and shall be included in employee handbooks. (2 CCR ~~7291.16, 7297.9~~ **11049, 11095**; 29 USC 2619)

The general notice shall also explain an employee's obligation to provide the Superintendent or designee with at least 30 days notice of the need for the **requested** leave, when the need ~~for the leave~~ is reasonably foreseeable **at least 30 days prior to the start of the leave**. (2 CCR ~~7291.17, 7297.4~~ **11050, 11091**)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

2. Eligibility Notice: When an employee requests leave, including PDL, or when the Superintendent or designee acquires knowledge that an employee's leave may be for an FMLA/

FAMILY CARE AND MEDICAL LEAVE (continued)

CFRA qualifying reason, the Superintendent or designee shall, within five business days, provide notification to the employee of his/her eligibility to take such leave. (2 CCR ~~7291.16~~ **11049, 11091**; 29 CFR 825.300)

3. Rights and Responsibilities Notice: Each time the eligibility notice is provided to an employee, the Superintendent or designee shall provide written notification explaining the specific expectations and obligations of the employee, including any consequences for a failure to meet those obligations. Such notice shall include, as ~~appropriate~~ **applicable**: (29 CFR 825.300)
- a. A statement that the leave may be designated and counted against the employee's annual FMLA/CFRA leave entitlement and the appropriate 12-month entitlement period, if qualifying
 - b. Any requirements for the employee to furnish medical certification of a serious health condition, serious injury or illness, or qualifying exigency arising out of active duty or call to active duty status and the consequences of failing to provide the certification
 - c. The employee's right to ~~substitute~~**use** paid leave, whether the district will require ~~substitution~~**use** of paid leave, conditions related to any ~~substitution use~~ **of paid leave**, and the employee's entitlement to take unpaid leave if the employee does not meet the conditions for paid leave
 - d. Any requirements for the employee to make any premium payments necessary to maintain health benefits, the arrangement for making such payments, and the possible consequences of failure to make payments on a timely basis
 - e. ~~If applicable,~~ ~~t~~The employee's status as a "key employee," **if applicable**, potential consequences that restoration may be denied following the FMLA leave, and explanation of the conditions required for such denial
 - f. The employee's right to maintenance of benefits during the leave and restoration to the same or an equivalent job upon return from leave
 - g. The employee's potential liability for health insurance premiums paid by the district during the employee's unpaid FMLA leave should the employee not return to service after the leave

Any time the information provided in the above notice changes, the Superintendent or designee shall, within five business days of his/her receipt of an employee's first notice

FAMILY CARE AND MEDICAL LEAVE (continued)

of need for leave, provide the employee with a written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

4. Designation Notice: When the Superintendent or designee has information (e.g., sufficient medical certification) to determine whether the leave qualifies as FMLA/CFRA leave, he/she shall, within five business days, provide written notification, designating the leave as FMLA/CFRA qualifying or, if the leave will not be so designated, the reason for that determination. (2 CCR 11091; 29 CFR 825.300)

If the amount of leave needed is known, the notice shall include the number of hours, days, or weeks that will be counted against the employee's FMLA/CFRA entitlement. If it is not possible to provide that number at the time of the designation notice, notification shall be provided of the amount of leave counted against the employee's entitlement upon request by the employee and at least once in every 30-day period if leave was taken in that period. (29 CFR 825.300)

If the district requires paid leave to be ~~substituted for used~~ **during an otherwise** unpaid family care and medical leave, the notice shall so specify. If the district requires an employee to present a ~~fitness-for-duty—release to return to work~~ certification that addresses the employee's ability to perform the essential functions of the job, the notice shall also specify that requirement. (2 CCR 11091, 11097; 29 CFR 825.300)

Any time the information provided in the Designation Notice changes, the Superintendent or designee shall, within five business days, provide the employee with written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

Records

The Superintendent or designee shall maintain records pertaining to an individual employee's use of family care and medical leave in accordance with law. (Government Code 12946; 29 USC 2616; 42 USC 2000ff-1; 29 CFR 825.500)

Legal Reference:

EDUCATION CODE

44965 Granting of leaves of absence for pregnancy and childbirth

FAMILY CODE

297-297.5 Rights, protections and benefits under law; registered domestic partners

300 Validity of marriage

GOVERNMENT CODE

12926 Fair employment and housing act, definitions

FAMILY CARE AND MEDICAL LEAVE (continued)

Legal Reference: (continued)

12940 Unlawful employment practices
12945 Pregnancy; childbirth or related medical condition; unlawful practice
12945.1-12945.2 California Family Rights Act
12946 Fair Employment and Housing Act: discrimination prohibited
CODE OF REGULATIONS, TITLE 2
11035-11051 Sex discrimination: pregnancy, childbirth and related medical conditions
11087-11098 California Family Rights Act
~~7291.2-7291.17 Sex discrimination: pregnancy and related medical conditions~~
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CASTAIC UNION SCHOOL DISTRICT
Castaic, California

CSBA Sample | AR 4161.8 Personnel

Family Care And Medical Leave

Note: The following optional administrative regulation addresses mandatory subjects of bargaining. The laws referenced in this regulation provide minimum amounts of leave which the district must grant its employees if more generous benefits are not provided as part of its collective bargaining agreement. Any covered subject that is already addressed in the district's collective bargaining agreements should be deleted from this administrative regulation.

Both federal and state law provide for family care and medical leave (29 USC 2601-2654, the Family and Medical Leave Act of 1993 (FMLA), and Government Code 12945.1-12945.2, the California Family Rights Act (CFRA)). However, these laws do not always provide identical rights or operate in the same manner. For example, pregnancy as a "serious health condition" is covered under FMLA but not under CFRA. Instead, under California law, a female employee who is disabled due to pregnancy, childbirth, or a related medical condition is entitled to pregnancy disability leave (PDL) pursuant to Government Code 12945.

The California Fair Employment and Housing Council's final revised CFRA regulations, effective July 1, 2015, are incorporated throughout this administrative regulation where relevant. 2 CCR 11087-11098, as retitled, renumbered, and amended by Register 2015, No. 17, have adopted and in several instances clarified many of the provisions in 29 CFR 825.100-825.127, the implementing regulations for FMLA. Where there is a difference between state and federal law, the law that grants the greatest benefits generally controls. In those situations, legal counsel should be consulted as needed.

The district shall not deny any eligible employee his/her right to family care, medical, or pregnancy disability leave (PDL) pursuant to the Family and Medical Leave Act (FMLA), the California Family Rights Act (CFRA), or the Fair Employment and Housing Act (FEHA) or restrain or interfere with the employee's exercise of such right. In addition, the district shall not discharge an employee or discriminate or retaliate against him/her for taking such leave or for his/her opposition to or challenge of any unlawful district practice in relation to any of these laws or for his/her involvement in any related inquiry or proceeding. (Government Code 12945, 12945.2; 2 CCR 11094; 29 USC 2615)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4032 - Reasonable Accommodation)

(cf. 4033 - Lactation Accommodation)

Definitions

The words and phrases defined below shall have the same meaning throughout this administrative regulation except where a different meaning is otherwise specified.

Child (son or daughter) means a biological, adopted, or foster child; a stepchild; a legal ward; or a child to whom the employee stands in loco parentis, as long as the child is under 18 years of age or an adult dependent child. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611)

Eligible employee for FMLA and CFRA purposes means an employee who has been employed with the district for at least 12 months and who has at least 1,250 hours of service with the district during the previous 12-month period. However, these requirements shall not apply when an employee applies for PDL. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611; 29 CFR 825.110)

Employee disabled by pregnancy means a woman who, in the opinion of her health care provider, is: (2 CCR 11035)

1. Unable because of pregnancy to perform any one or more of the essential functions of her job or to perform any of them without undue risk to herself, her pregnancy's successful completion, or to other persons
2. Suffering from severe "morning sickness" or needs to take time off for prenatal or postnatal care, bed rest, gestational diabetes, pregnancy-induced hypertension, preeclampsia, postpartum depression, childbirth, loss or end of pregnancy, recovery from childbirth or loss or end of pregnancy, or any other pregnancy-related condition

Parent means a biological, foster, or adoptive parent; a stepparent; a legal guardian; or another person who stood in loco parentis to the employee when the employee was a child. Parent does not include a spouse's parents. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611; 29 CFR 825.122)

Note: 2 CCR 11087, effective July 1, 2015, clarifies that a "serious health condition" could arise from injuries that are not work-related and includes treatment for substance abuse.

Serious health condition means an illness, injury (including, but not limited to, on-the-job injuries), impairment, or physical or mental condition of the employee or his/her child, parent, or spouse, including, but not limited to, treatment for substance abuse, that involves either of the following: (Government Code 12945.2; 2 CCR 11087, 11097; 29 USC 2611; 29 CFR 825.113-825.115)

1. Inpatient care in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care, or any period of incapacity

A person is considered an inpatient when a health care facility formally admits him/her to the facility with the expectation that he/she will remain overnight and occupy a bed, even if it later develops that the person can be discharged or transferred to another facility and does not actually remain overnight.

Incapacity means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.

2. Continuing treatment or continuing supervision by a health care provider, including one or more of the following:
 - a. A period of incapacity of more than three consecutive full days
 - b. Any period of incapacity or treatment for such incapacity due to a chronic serious health condition
 - c. Any period of incapacity due to pregnancy or for prenatal care under FMLA
 - d. Any period of incapacity which is permanent or long term due to a condition for which treatment may not be effective

e. Any period of absence to receive multiple treatments, including recovery, by a health care provider

Note: Family Code 300, as amended by SB 1306 (Ch. 82, Statutes of 2014), defines marriage as a personal relationship arising out of a civil contract between "two persons" rather than between a man and a woman. In addition, pursuant to Family Code 297.5, registered domestic partners have the same rights, protections, and benefits as spouses.

Spouse means a partner in marriage as defined in Family Code 300, including same sex partners in marriage, or a registered domestic partner within the meaning of Family Code 297-297.5. (Family Code 297, 297.5, 300; 2 CCR 11087; 29 CFR 825.122)

Eligibility

Note: Pursuant to Government Code 12945.2 and 29 USC 2611, a district is required to grant family care and medical leave to an eligible employee for any of the reasons stated below, except where the district employs fewer than 50 employees within 75 miles of the worksite where the employee requesting the leave is employed.

The district shall grant FMLA or CFRA leave to eligible employees for any of the following reasons: (Government Code 12945.2; 29 USC 2612; 29 CFR 825.112)

1. The birth of a child of the employee or placement of a child with the employee in connection with the employee's adoption or foster care of the child (baby bonding)
2. To care for the employee's child, parent, or spouse with a serious health condition
3. The employee's own serious health condition that makes him/her unable to perform one or more essential functions of his/her position

Note: Pursuant to 29 CFR 825.126, FMLA military family leave is available to any eligible employee for a qualifying exigency while the employee's spouse, son, daughter, or parent who is a military member is on covered active duty during deployment to a foreign country. For requirements related to qualifying exigency leave, see the section "Military Family Leave Resulting from Qualifying Exigencies" below.

4. Any qualifying exigency arising out of the fact that the employee's spouse, child, or parent is a military member on covered active duty or call to covered active duty (or has been notified of an impending call or order to covered active duty)

Note: Pursuant to 29 CFR 825.127, military caregiver leave is available to any eligible employee who is a family member of a covered servicemember with a serious injury or illness. For requirements related to military caregiver leave, see the section on "Military Caregiver Leave" below.

5. To care for a covered servicemember with a serious injury or illness if the covered servicemember is the employee's spouse, child, parent, or next of kin, as defined

Note: Under federal law, pregnancy as a "serious health condition" is covered as part of FMLA leave. However, disability due to pregnancy is explicitly excluded from coverage under CFRA (2 CCR 11093). Instead, pursuant to Government Code 12926 and 12945, any California employee who is "disabled because of pregnancy, childbirth, or related

medical conditions" is entitled to unpaid PDL of up to four months if the employer has five or more employees. Therefore, such an employee is entitled to up to four months of PDL and an additional 12 weeks of CFRA leave following the birth of the child.

Additionally, pursuant to 2 CCR 11037, PDL is not subject to eligibility requirements for other FMLA and CFRA leaves, such as minimum hours worked or length of service.

In addition, the district shall grant PDL to any female employee who is disabled by pregnancy, childbirth, or other related medical condition. (Government Code 12945; 2 CCR 11037)

Terms of Leave

Note: Leaves common to CFRA and FMLA run concurrently so that total leave to which an employee is entitled would be 12 work weeks.

An eligible employee shall be entitled to a total of 12 work weeks of FMLA or CFRA leave during any 12-month period, except in the case of leave to care for a covered servicemember as provided under "Military Caregiver Leave" below. To the extent allowed by law, CFRA and FMLA leaves shall run concurrently. (Government Code 12945.2; 29 USC 2612)

Note: To determine the 12-month period in which the leave entitlement occurs, the district may use any of the methods identified in 29 CFR 825.200 and specified in options #1-4 below. However, a district may choose not to use any of these options and may instead choose some other fixed 12-month period. Whichever option is selected, it must be applied uniformly to all employees. If the district fails to select a method for calculating the 12-month period, the method that provides the most beneficial outcome for the employee will be used. Pursuant to 2 CCR 11090, if the district decides to change the calculation method, it must provide at least 60 days' notice to all employees.

OPTION 1: This 12-month period shall coincide with the calendar year. (29 CFR 825.200)

OPTION 2: This 12-month period shall coincide with the fiscal year. (29 CFR 825.200)

OPTION 3: This 12-month period shall be measured forward from the date the employee's first family care and medical leave begins. (29 CFR 825.200)

OPTION 4: This 12-month period shall be a rolling period measured backward from the date an employee uses any family care and medical leave, as defined in 29 CFR 825.200. (29 CFR 825.200)

Note: 2 CCR 11042 clarifies that the four months of PDL to which an employee is entitled means the number of days or hours that the employee would normally work within the four calendar months.

In addition, for each pregnancy, any female employee who is disabled by pregnancy, childbirth, or other related condition shall be entitled to PDL for the period of the disability not to exceed four months. For a part-time employee, the four months shall be calculated on a proportional basis. (Government Code 12945; 2 CCR 11042)

Note: While leaves common to CFRA and FMLA run concurrently, PDL is separate and distinct from CFRA leave. Consequently, pursuant to 2 CCR 11046, a female employee who is "disabled by pregnancy" may be entitled to up to four months of PDL, followed

by 12 work weeks of CFRA leave for the birth of the child (baby bonding). Determining which leaves run concurrently is a complex endeavor and districts should consult legal counsel as needed.

PDL shall run concurrently with FMLA leave for disability caused by an employee's pregnancy. At the end of the employee's FMLA leave for disability caused by pregnancy, or at the end of four months of PDL, whichever occurs first, a CFRA-eligible employee may request to take CFRA leave of up to 12 work weeks, for the reason of the birth of her child or to bond with or care for the child. (Government Code 12945, 12945.2; 2 CCR 11046, 11093)

Leave taken for the birth or placement of a child must be concluded within the 12-month period beginning on the date of the birth or placement of the child. Such leave does not need to be taken in one continuous period of time. (2 CCR 11090; 29 USC 2612)

Note: The following optional paragraph is for use by districts that limit family care and medical leave related to the birth or placement of a child to a total of 12 work weeks when both parents work for the district. However, pursuant to 2 CCR 11088, such limit on employees' entitlement to family care and medical leave for any other qualifying purpose is prohibited.

If both parents of a child work for the district, their family care and medical leave related to the birth or placement of the child shall be limited to a combined total of 12 work weeks. This restriction shall apply regardless of the legal status of both parents' relationship. (Government Code 12945.2; 2 CCR 11088; 29 USC 2612)

Use/Substitution of Paid Leave

Note: The district may require employees (Option 1) or employees may elect (Option 2) to use paid leave during an otherwise unpaid portion of CFRA or FMLA leave. Pursuant to 2 CCR 11044 and 11092, the district may only require an employee to use sick leave if the leave is for the employee's own serious health condition or for PDL, unless mutually agreed to by the district and the employee. The district and employee may also negotiate for the employee's use of any paid or unpaid time off instead of using the employee's CFRA leave.

OPTION 1: An employee shall use his/her accrued vacation leave, other accrued time off, and any other paid time off negotiated with the district for any otherwise unpaid FMLA or CFRA leave not involving his/her own serious health condition. For PDL, CFRA, or FMLA leave due to an employee's own serious health condition, the employee shall use accrued sick leave and may use accrued vacation leave and other paid time off at his/her option. (Government Code 12945, 12945.2; 2 CCR 11044; 29 USC 2612)

OPTION 2: During the period of PDL or any FMLA or CFRA leave, the employee may elect to use his/her accrued vacation leave, accrued sick leave, or any other paid time off negotiated with the district that he/she is eligible to use. (Government Code 12945, 12945.2; 2 CCR 11044; 2 CCR 11092; 29 USC 2612)

Note: The following paragraph is for use with either option above.

The district and employee may also negotiate for the employee's use of any additional paid or unpaid time off instead of using the employee's CFRA leave. (2 CCR 11092)

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4161/4261/4361 - Leaves)

(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)

(cf. 4261.1 - Personal Illness/Injury Leave)

Intermittent Leave/Reduced Work or Leave Schedule

PDL and family care and medical leave for the serious health condition of an employee or his/her child, parent, or spouse may be taken intermittently or on a reduced work or leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition. However, the district shall limit leave increments to the shortest period of time that the district's payroll system uses to account for absences or use of leave provided it is not to be greater than one hour. (2 CCR 11042, 11090; 29 USC 2612)

Note: Generally, the minimum duration of CFRA leave to care for a child (baby bonding) is two weeks. However, pursuant to 2 CCR 11090, the district must grant a request for CFRA leave of less than two weeks duration on any two occasions and may grant additional requests.

The basic minimum duration of leave for the birth or placement of a child shall be two weeks. However, the district shall grant a request for such leave of less than two weeks on any two occasions. (2 CCR 11090; 29 USC 2612)

Note: Pursuant to 2 CCR 11041, the district must accommodate the transfer request of a pregnant employee to the same extent that it accommodates transfer requests for other temporarily disabled employees.

The district may require an employee to transfer temporarily to an available alternative position if the employee is pregnant and provides medical certification from her health care provider of a medical need for intermittent leave or leave on a reduced work or leave schedule or if the employee's need for the intermittent leave or leave on a reduced work or leave schedule is foreseeable based on his/her planned medical treatment or that of a family member. This alternative position must have equivalent pay and benefits and must better accommodate recurring periods of leave than the employee's regular job, and the employee must be qualified for the position. Transfer to an alternative position may include altering an existing job to better accommodate the employee's need for intermittent leave or a reduced work or leave schedule. (2 CCR 11041, 11090; 29 USC 2612)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

Request for Leave

Note: Pursuant to 2 CCR 11050 and 11091, an employee is required to notify the district of the need to take PDL or family care and medical leave. The employee must provide at least verbal notice sufficient to make the district aware that the employee needs qualifying leave, and the anticipated timing and duration of the leave. However, the

employee does not need to assert rights under CFRA or FMLA or even mention CFRA or FMLA to meet the notice requirement, but must state the reason the leave is needed. Effective July 1, 2015, 2 CCR 11091 requires the district to respond to leave requests as soon as practicable and, in any event, no later than five business days after receiving the employee's request. The district must also attempt to respond to the leave request before the date the leave is due to begin. If there is a question about whether leave is FMLA/CFRA qualifying or if the district is considering denying CFRA leave based on an employee's refusal to provide further information, legal counsel should be consulted.

The district shall consider an employee's request for PDL or family care and medical leave only if the employee provides at least verbal notice sufficient to make the district aware of the need to take the leave and the anticipated timing and duration of the leave. (2 CCR 11050, 11091)

For family care and medical leave, the employee need not expressly assert or mention FMLA/CFRA to satisfy this requirement. However, he/she must state the reason the leave is needed (e.g., birth of child, medical treatment). If more information is necessary to determine whether the employee is eligible for family care and medical leave, the Superintendent or designee shall inquire further and obtain the necessary details of the leave to be taken. (2 CCR 11091)

The district shall respond to requests for leave as soon as practicable, but no later than five business days after receiving the employee's request. (2 CCR 11091)

Note: Both 29 CFR 825.300 and 2 CCR 11091 require the district to provide an employee with notice of the designation of leave as either qualifying for CFRA or FMLA protection. See section entitled "Notifications" below for further requirements of this "designation notice" as well as other required notifications.

Pursuant to 2 CCR 11091, an employee has the obligation to respond to questions designed to determine whether an absence is potentially CFRA qualifying. If the district is unable to determine whether requested leave is CFRA qualifying because of employee's refusal to respond to its inquiries, the employee may be denied CFRA protection.

Based on the information provided by the employee, the Superintendent or designee shall designate the leave, paid or unpaid, as FMLA/CFRA qualifying leave and shall give notice of such designation to the employee. Failure of an employee to respond to permissible inquiries regarding the leave request may result in denial of CFRA protection if the district is unable to determine whether the leave is CFRA qualifying. (2 CCR 11091; 29 CFR 825.300)

Note: Pursuant to 2 CCR 11091, the district may require an employee to provide at least 30 days advance notice of the need for family care and medical leave, if the need is foreseeable. If the district requires such advance notice from employees, then the district's notification of FMLA/CFRA rights must so specify; see section below entitled "Notifications."

Pursuant to 2 CCR 11050, an employee requesting PDL is required to provide the district at least 30 days advance notice if the need for PDL is foreseeable.

When an employee is able to foresee the need for the PDL or family care and medical leave at least 30 days in advance of the leave, the employee shall provide the district with at least 30 days advance notice before the leave. When the 30 days notice is not practicable because of a lack of knowledge of

when leave will be required to begin, a change in circumstances, a medical emergency, or other good cause; the employee shall provide the district with notice as soon as practicable. Failure of an employee to provide required notice may result in a denial of leave. (2 CCR 11050, 11091)

In all instances, the employee shall consult with the Superintendent or designee and make a reasonable effort to schedule, subject to the health care provider's approval, any planned appointment or medical treatment or supervision so as to minimize disruption to district operations. (Government Code 12945.2; 2 CCR 11050, 11091)

Certification of Health Condition

Note: The following optional section is for use by districts that require an employee to submit a medical certification of the need for leave along with the request for PDL or family care and medical leave for his/her own serious health condition or to care for a child, parent, or spouse with a serious health condition. In order to help avoid claims of discrimination, the district should generally treat all employees uniformly; thus, districts using this section should request a medical certification from all employees.

Districts requiring written medical certification from employees who request reasonable accommodation, transfer, or disability leave because of pregnancy may develop their own form, utilize one provided by the employee's health care provider, or use the form provided in 2 CCR 11050 or 11097, as applicable.

Within five business days of an employee's request for family care and medical leave for his/her own or his/her child's, parent's, or spouse's serious health condition, the Superintendent or designee shall request that the employee provide certification by a health care provider of the need for leave. Upon receiving the district's request, the employee shall provide the certification within 15 days, unless either the Superintendent or designee provides additional time or it is not practicable under the particular circumstances, despite the employee's diligent, good faith efforts. (2 CCR 11091; 29 CFR 825.305)

The certification shall include the following: (Government Code 12945.2; 2 CCR 11087; 29 USC 2613)

1. The date on which the serious health condition began
2. The probable duration of the condition

Note: Item #3 below addresses an eligible employee's request for leave to care for his/her child, parent, or spouse. In such a case, 2 CCR 11087 provides that the health care provider's certification need not identify the serious health condition involved.

3. If the employee is requesting leave to care for a child, parent, or spouse with a serious health condition, both of the following:

- a. Statement that the serious health condition warrants the participation of the employee to provide care, such as by providing psychological comfort, arranging for third party care, or directly providing or participating in the medical care of the child, parent, or spouse during a period of the treatment or supervision

b. Estimated amount of time the health care provider believes the employee needs to care for the child, parent, or spouse

4. If the employee is requesting leave because of his/her own serious health condition, a statement that due to the serious health condition, he/she is unable to work at all or is unable to perform one or more essential functions of his/her job

5. If the employee is requesting leave for intermittent treatment or on a reduced work or leave schedule for planned medical treatment, a statement of the medical necessity for the leave, the dates on which treatment is expected to be given, the duration of such treatment, and the expected duration of the leave

When an employee has provided sufficient medical certification to enable the district to determine whether the employee's leave request is FMLA/CFRA-eligible, the Superintendent or designee shall notify the employee within five business days whether the leave is FMLA/CFRA-eligible. The Superintendent or designee may also retroactively designate leave as FMLA/CFRA leave as long as appropriate notice is given to the employee and there is no harm or injury to the employee. (2 CCR 11091; 29 CFR 825.301)

If the Superintendent or designee doubts the validity of a certification that accompanies a request for leave for the employee's own serious health condition, he/she may require the employee to obtain a second opinion from a district-approved health care provider, at district expense. If the second opinion is contrary to the first, the Superintendent or designee may require the employee to obtain a third medical opinion from a third health care provider approved by both the employee and the district, again at district expense. The opinion of the third health care provider shall be final and binding. (Government Code 12945.2; 2 CCR 11091; 29 USC 2613)

For PDL, the Superintendent or designee shall request that the employee provide certification by a health care provider of the need for leave at the time the employee gives notice of the need for PDL, or within two business days of giving the notice. If the need for PDL is unforeseen, the Superintendent or designee shall request the medical certification within two business days after the leave commences. The Superintendent or designee may request certification at some later date if he/she has reason to question the appropriateness of the leave or its duration. (2 CCR 11050)

For PDL that is foreseeable and for which at least 30 days notice has been given, the employee shall provide the medical certification before the leave begins. When this is not practicable, the employee shall provide the certification within the time frame specified by the Superintendent or designee which must be at least 15 days after the request, unless it is not practicable under the particular circumstances despite the employee's diligent, good faith efforts. (2 CCR 11050)

Medical certification for PDL purposes shall include a statement that the employee needs to take the leave because she is disabled by pregnancy, childbirth, or a related medical condition, the date on which the employee became disabled because of pregnancy, and the estimated duration of the leave. (2 CCR 11050)

If additional PDL or family care and medical leave is needed when the time estimated by the health care provider expires, the district may require the employee to provide recertification in the manner specified for the leave. (Government Code 12945.2; 2 CCR 11050; 29 USC 2613)

Note: Government Code 12940 and other provisions of the California Genetic Information Nondiscrimination Act of 2011 prohibit employers from requesting or requiring genetic information of employees or family members of employees unless specifically authorized by law. A district which believes that an employee's leave may require obtaining this information should consult with legal counsel.

The Superintendent or designee shall not request any genetic information related to an employee except as authorized by law in accordance with the California Genetic Information Nondiscrimination Act of 2011.

Release to Return to Work

Note: The following optional section is for use by districts that choose to require a return-to-work certification and may be modified to list the specific positions for which certification is required. Pursuant to 2 CCR 11091, the district may require an employee to submit a return-to-work certification from his/her health provider, stating that he/she is able to return to work. However, this requirement may only be made if the district has a uniformly applied practice of requiring such releases when employees return to work after illness, injury, or disability and the practice is not forbidden by its collective bargaining agreement. 2 CCR 11050 has similar requirements when an employee is returning to work after PDL.

Effective July 1, 2015, 2 CCR 11091 requires all fitness-for-duty examinations after an employee's return from a CFRA leave to be job-related and consistent with business necessity.

Upon expiration of an employee's PDL or family care and medical leave taken for his/her own serious health condition, the employee shall present certification from the health care provider that he/she is able to resume work.

(cf. 4112.4/4212.4/4312.4 - Health Examinations)

Note: Pursuant to 29 CFR 825.312, when the health care provider certifies that the employee is able to resume work, the district may also require the health care provider to address the employee's ability to perform the essential functions of the job. If such a requirement is imposed, then the district must provide the employee with a list of the essential functions of his/her job with the "designation notice"; see section entitled "Notifications" below.

The following paragraph is optional and should be deleted by districts that do not require certification of an employee's ability to perform the essential functions of the job.

The certification from the employee's health care provider shall address the employee's ability to perform the essential functions of his/her job.

Rights to Reinstatement

Note: Pursuant to Government Code 12945.2, 2 CCR 11043 and 11089, and 29 USC 2614, an employee on PDL or family care and medical leave has the right to be reinstated to the same or a comparable position when he/she returns from such leave. However, such an employee has no greater right to reinstatement or other benefits than he/she

would have if he/she had been continuously employed. In addition, in certain situations described below, the district may be relieved of the obligation to reinstate an employee.

The process for determining whether an employee is a "key employee" to whom the guarantee of reinstatement would not apply requires a detailed analysis and specific notifications to the employee. Legal counsel should be consulted if the district intends to deny leave or reinstatement.

Upon granting an employee's request for PDL or FMLA/CFRA leave, the Superintendent or designee shall guarantee to reinstate the employee in the same or a comparable position when the leave ends. (Government Code 12945.2; 2 CCR 11043, 11089; 29 USC 2614)

However, the district may refuse to reinstate an employee returning from FMLA or CFRA leave to the same or a comparable position if all of the following apply: (Government Code 12945.2; 2 CCR 11089; 29 USC 2614)

1. The employee is a salaried "key employee" who is among the highest paid 10 percent of district employees who are employed within 75 miles of the employee's worksite.
2. The refusal is necessary to prevent substantial and grievous economic injury to district operations.
3. The district informs the employee of its intent to refuse reinstatement at the time it determines that the refusal is necessary, and the employee fails to immediately return to service.

(cf. 4117.3 - Personnel Reduction)

(cf. 4217.3 - Layoff/Rehire)

Note: Pursuant to 2 CCR 11089, as amended by Register 2015, No. 17, and 29 CFR 825.216, an employee who obtains FMLA or CFRA leave fraudulently is not protected by its job restoration provisions.

The district may also refuse to reinstate an employee to the same or a comparable position if the FMLA/CFRA leave was fraudulently obtained by the employee. (2 CCR 11089; 29 CFR 825.216)

The district may refuse to reinstate an employee to the same position after taking PDL if, at the time the reinstatement is requested, the employee would not otherwise have been employed in that position for legitimate business reasons unrelated to the employee's PDL. (2 CCR 11043)

Maintenance of Benefits/Failure to Return from Leave

During the period when an employee is on PDL or family care and medical leave, he/she shall maintain his/her status with the district and the leave shall not constitute a break in service for purposes of longevity, seniority under any collective bargaining agreement, or any employee benefit plan. (Government Code 12945.2; 2 CCR 11092; 29 USC 2614)

Note: Pursuant to 2 CCR 11044 and 11092, the time that the district maintains and pays for group health coverage during PDL shall not be used to meet its obligation to pay for 12 weeks of group health coverage during leave taken under CFRA, even where the district designates the PDL as FMLA or CFRA leave. The entitlements to employer-paid group health coverage during PDL and during CFRA are two separate and distinct entitlements.

For up to a maximum of four months for PDL and 12 work weeks for other family care and medical leave, the district shall continue to provide an eligible employee the group health plan coverage that was in place before he/she took the leave. The employee shall reimburse the district for premiums paid during the leave if he/she fails to return to district employment after the expiration of all available leaves and the failure is for a reason other than the continuation, recurrence, or onset of a serious health condition or other circumstances beyond his/her control. (Government Code 12945.2; 2 CCR 11044, 11092; 29 USC 2614; 29 CFR 825.213)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

In addition, during the period when an employee is on PDL or family care and medical leave, the employee shall be entitled to continue to participate in other employee benefit plans including life insurance, short-term or long-term disability insurance, accident insurance, pension and retirement plans, and supplemental unemployment benefit plans to the same extent and under the same conditions as would apply to an unpaid leave taken for any other purpose. However, for purposes of pension and retirement plans, the district shall not make plan payments for an employee during any unpaid portion the leave period and the leave period shall not be counted for purposes of time accrued under the plan. (Government Code 12945.2; 2 CCR 11044, 11092)

Military Family Leave Resulting from Qualifying Exigencies

Note: The following optional section reflects 29 USC 2611 and 2612 which authorize an eligible employee to take up to 12 work weeks of unpaid FMLA leave to attend to an "exigency" arising out of the fact that the employee's spouse, child, or parent is on active duty or on call to active duty status in the National Guard or Reserves, or is a member of the regular Armed Forces on deployment to a foreign country.

Pursuant to 29 CFR 825.200, an employee is entitled to 12 work weeks of qualifying exigency leave during each 12-month period established by the district; see section entitled "Terms of Leave" above. According to the U.S. Department of Labor's (DOL) Military Family Leave Provisions of the FMLA Frequently Asked Questions and Answers, an employee may take all 12 weeks of his/her FMLA leave entitlement as a qualifying exigency leave or take a combination of the 12 weeks of leave for both qualifying exigency leave and other FMLA leave, such as leave for a serious health condition.

Because CFRA does not cover similar leave, CFRA leave is not exhausted when utilizing military family leave.

An eligible employee may take up to 12 work weeks of unpaid FMLA leave, during each 12-month period established by the district in the section entitled "Terms of Leave" above, for one or more qualifying exigencies while his/her child, parent, or spouse who is a military member is on covered active duty or on call to covered active duty status. (29 USC 2612; 29 CFR 825.126)

Covered active duty means duty during the deployment of a member of the regular Armed Forces to a foreign country or duty during the deployment of a member of the National Guard or Reserves to a foreign country under a call or an order to active duty in support of a contingency operation pursuant to law. (29 USC 2611; 29 CFR 825.126)

Note: Pursuant to 29 CFR 825.126, a "qualifying exigency" may include "any other event" agreed to by the district and the employee. As an example of such other event, the DOL's Military Family Leave Provisions of the FMLA Frequently Asked Questions and

Answers lists leave to spend time with the military member either prior to or post deployment or to attend to household emergencies that would normally have been handled by the military member.

Qualifying exigencies include time needed to: (29 CFR 825.126)

1. Address issues arising from short notice deployment of up to seven calendar days from the date of receipt of call or order of short notice deployment
2. Attend military events and related activities, such as any official ceremony or family assistance program related to the covered active duty or call to covered active duty status
3. Arrange child care or attend school activities arising from the covered active duty or call to covered active duty, such as arranging for alternative child care, enrolling or transferring a child to a new school, or attending meetings
4. Make or update financial and legal arrangements to address a military member's absence
5. Attend counseling provided by someone other than a health care provider
6. Spend time (up to 15 days of leave per instance) with a military member who is on short-term, temporary, Rest and Recuperation leave during deployment
7. Attend to certain post-deployment activities, such as arrival ceremonies or reintegration briefings
8. Care for a military member's parent who is incapable of self-care when the care is necessitated by the military member's covered active duty
9. Address any other event that the employee and district agree is a qualifying exigency

The employee shall provide the Superintendent or designee with notice of the need for the qualifying exigency leave as soon as practicable, regardless of how far in advance such leave is foreseeable. (29 CFR 825.302)

Note: The district may require the employee to provide certification of the qualifying exigency containing the information specified in 29 CFR 825.309. A form has been developed by DOL for this purpose and is available on its web site.

The following paragraph is optional and should be deleted by those districts that do not require such documentation. In order to help avoid claims of discrimination, the district should generally treat all employees uniformly; thus, districts using this paragraph should request certification from all employees requesting such leave.

An employee who is requesting leave for qualifying exigencies shall provide the Superintendent or designee with a copy of the military member's active duty orders, or other documentation issued by the military, and the dates of the service. In addition, the employee shall provide the Superintendent or designee with certification of the qualifying exigency necessitating the leave. The certification shall contain the information specified in 29 CFR 825.309.

The employee's qualifying exigency leave may be taken on an intermittent or reduced work or leave schedule basis. (29 CFR 825.302)

Note: Pursuant to 29 USC 2612 and 29 CFR 825.207, the district has the option to require or give employees discretion to use paid leave when taking FMLA/CFRA leave; see Options 1 and 2 in the section entitled "Use/Substitution of Paid Leave" above. Whichever option is selected by the district with regards to FMLA/CFRA leave is also applicable to qualified exigency leave.

During the period of qualified exigency leave, the district's rule regarding an employee's use of his/her accrued vacation leave and any other accrued paid or unpaid time off, as specified in the section "Use/Substitution of Paid Leave" above, shall apply.

Military Caregiver Leave

Note: 29 USC 2612 and 29 CFR 825.127 authorize an eligible employee to take up to 26 work weeks of unpaid military caregiver leave, as defined below, during a single 12-month period. As is the case with other FMLA leaves, only districts that employ at least 50 employees within 75 miles of the worksite where the employee requesting the leave is employed are required to grant the military caregiver leave; see the section entitled "Eligibility" above.

According to the DOL's Military Family Leave Provisions of the FMLA Frequently Asked Questions and Answers, if an employee does not use the entire 26-week entitlement in a single 12-month period, unused weeks cannot be carried over into another 12-month period. However, the employee may qualify for nonmilitary FMLA leave.

The district shall grant an eligible employee up to a total of 26 work weeks of leave during a single 12-month period, measured forward from the first date the leave is taken, to care for a covered servicemember with a serious illness or injury. In order to be eligible for such military caregiver leave, the employee must be the spouse, son, daughter, parent, or next of kin of the covered servicemember. This 26-week period is not in addition to, but rather is inclusive of, the 12 work weeks of leave that may be taken for other FMLA qualifying reasons. (29 USC 2611, 2612; 29 CFR 825.127)

Covered servicemember may be: (29 CFR 825.127)

1. A current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy; is otherwise in outpatient status; or is otherwise on the temporary disability retired list for a serious injury or illness
2. A veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran

Note: Unlike the provisions for other FMLA/CFRA leave, 29 CFR 825.127 places no age limit on the definition of "son or daughter," as detailed below. In addition, 29 CFR 825.127 defines "next of kin" of a covered servicemember in relation to military caregiver leave.

Son or daughter of a covered servicemember means the biological, adopted, or foster child, stepchild, legal ward, or a child of any age for whom the covered servicemember stood in loco parentis. (29 CFR 825.127)

Parent of a covered servicemember means the covered servicemember's biological, adopted, step, or foster parent, or any other individual who stood in loco parentis to the covered servicemember (except "parents in law"). (29 CFR 825.127)

Next of kin means the nearest blood relative to the covered servicemember, or as designated in writing by the covered servicemember. (29 USC 2611, 2612)

Outpatient status means the status of a member of the Armed Forces assigned to a military medical treatment facility as an outpatient or a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients. (29 USC 2611; 29 CFR 825.127)

Note: 29 USC 2611 defines "serious injury or illness" for active members of the Armed Forces and for veterans, as provided below. Pursuant to 29 CFR 825.127, one of the four conditions listed in item #2 below must be present for a veteran's injury or illness to qualify as a "serious injury or illness" for the purpose of this leave.

Serious injury or illness means: (29 USC 2611; 29 CFR 825.127)

1. For a current member of the Armed Forces, an injury or illness incurred by the member in the line of duty on active duty, or that existed before the beginning of the member's active duty and was aggravated by the member's service in the line of duty while on active duty in the Armed Forces, and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating.
2. For a veteran, an injury or illness incurred or aggravated by the member's service in the line of duty on active duty in the Armed Forces, including the National Guard or Reserves, that manifested itself before or after the member became a veteran and that is at least one of the following:
 - a. A continuation of a serious injury or illness incurred or aggravated while the veteran was a member of the Armed Forces and rendered him/her unable to perform the duties of his/her office, grade, rank, or rating
 - b. A physical or mental condition for which the veteran has received a U.S. Department of Veterans Affairs (VA) Service-Related Disability Rating of 50 percent or greater, based wholly or partly on that physical or mental condition
 - c. A physical or mental condition that substantially impairs the veteran's ability to secure or follow a substantially gainful occupation by reason of one or more disabilities related to his/her military service or that would do so but for treatment received by the veteran
 - d. An injury, including a psychological injury, on the basis of which the veteran has been enrolled in the VA's Program of Comprehensive Assistance for Family Caregivers

Note: As is the case for other types of FMLA/CFRA leave, 29 CFR 825.302 and 825.303 require the employee, when the need for the leave is foreseeable, to provide 30 days advance notice to the district before the leave is to begin.

The employee shall provide reasonable and practicable notice of the need for the leave in accordance with the procedures in the section entitled "Request for Leave" above.

Note: 29 CFR 825.310 authorizes the district to require employees to provide certification of the need for the leave, which is to be completed by an authorized health care provider of the covered servicemember.

The following paragraph is optional. In order to help avoid claims of discrimination, the district should generally treat all employees uniformly; thus, districts using this paragraph should request a medical certification from all employees requesting such leave.

An employee requesting leave to care for a covered servicemember with a serious injury or illness shall provide the Superintendent or designee with certification from an authorized health care provider of the servicemember that contains the information specified in 29 CFR 825.310.

Note: Pursuant to 29 CFR 825.127, an employee may take up to a total of 26 work weeks of leave for both regular FMLA and military caregiver leave during the 12-month leave entitlement period. However, the employee may not take more than 12 weeks for regular FMLA leave. For example, according to the DOL's Military Family Leave Provisions of the FMLA Frequently Asked Questions and Answers, an employee could take 12 weeks of FMLA leave to care for a newborn child and 14 weeks of military caregiver leave, but could not take 16 weeks to care for a newborn and 10 weeks of military caregiver leave. If the leave qualifies as both military caregiver leave and leave to care for a family member with a serious health condition, 29 CFR 825.127 specifies that the district must first designate the leave as military caregiver leave.

The leave may be taken intermittently or on a reduced work or leave schedule when medically necessary. An employee taking military caregiver leave in combination with other leaves pursuant to this administrative regulation shall be entitled to a combined total of 26 work weeks of leave during a single 12-month period. When both spouses work for the district and both wish to take such leave, the spouses are limited to a maximum combined total of 26 work weeks during a single 12-month period. (29 USC 2612)

Note: Pursuant to 29 USC 2612 and 29 CFR 825.207, the district has the option to require or give employees discretion to substitute paid leave when taking FMLA/CFRA leave; see Options 1 and 2 in section entitled "Use/Substitution of Paid Leave" above. Whichever option is selected by the district with regards to FMLA/CFRA leave is also applicable to military caregiver leave.

During the period of military caregiver leave, the district's rule regarding an employee's use of his/her accrued vacation leave and other accrued paid or unpaid time off, as specified in the section "Use/Substitution of Paid Leave" above, shall apply.

Notifications

Note: Both 29 CFR 825.300 and 2 CCR 11095 require employers to provide general notification to employees of their rights under the FMLA/CFRA as well as specific notifications when an employee has requested leave, as detailed below. 2 CCR 11049 contains similar notice requirements for PDL purposes. Samples of notices which describe an employee's rights are available on the web sites of the California Department of Fair Employment and Housing and the DOL.

2 CCR 11095, as amended by Register 2015, No. 17, authorizes districts to meet the notice posting requirement through electronic posting and further clarifies the requirement for translation of the notice when 10 percent or more of the workforce at any facility are persons with a primary language other than English.

The Superintendent or designee shall provide the following notifications regarding state and federal law related to PDL or FMLA/CFRA leave:

1. General Notice: Information explaining the provisions of the FEHA/PDL and FMLA/CFRA and employee rights and obligations shall be posted in a conspicuous place on district premises, or electronically, and shall be included in employee handbooks. (2 CCR 11049, 11095; 29 USC 2619)

Note: Pursuant to 2 CCR 11050 and 11091, a district may require an employee, when the need for the leave is foreseeable, to provide at least 30 days advance notice before the leave is to begin; see the section entitled "Request for Leave" above. 2 CCR 11049 and 11091 specify that districts requiring such notice from employees must give them "reasonable advance notice" of their obligation and that incorporation of the requirement into the general notice satisfies the "advance notice" requirement.

The following optional paragraph is for use by districts that require employees to provide advance notice.

The general notice shall also explain an employee's obligation to provide the Superintendent or designee with at least 30 days notice of the need for the requested leave, when the need is reasonably foreseeable at least 30 days prior to the start of the leave. (2 CCR 11050, 11091)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

2. Eligibility Notice: When an employee requests leave, including PDL, or when the Superintendent or designee acquires knowledge that an employee's leave may be for an FMLA/CFRA qualifying reason, the Superintendent or designee shall, within five business days, provide notification to the employee of his/her eligibility to take such leave. (2 CCR 11049, 11091; 29 CFR 825.300)

3. Rights and Responsibilities Notice: Each time the eligibility notice is provided to an employee, the Superintendent or designee shall provide written notification explaining the specific expectations and obligations of the employee, including any consequences for a failure to meet those obligations. Such notice shall include, as applicable: (29 CFR 825.300)

a. A statement that the leave may be designated and counted against the employee's annual FMLA/CFRA leave entitlement and the appropriate 12-month entitlement period, if qualifying

Note: Item #3b below is for use by districts that require medical certification to the effect that the employee is able to resume work. See the section entitled "Release to Return to Work" above.

b. Any requirements for the employee to furnish medical certification of a serious health condition, serious injury or illness, or qualifying exigency arising out of active duty or call to active duty status and the consequences of failing to provide the certification

- c. The employee's right to use paid leave, whether the district will require use of paid leave, conditions related to any use of paid leave, and the employee's entitlement to take unpaid leave if the employee does not meet the conditions for paid leave
- d. Any requirements for the employee to make premium payments necessary to maintain health benefits, the arrangement for making such payments, and the possible consequences of failure to make payments on a timely basis
- e. The employee's status as a "key employee" if applicable, potential consequence that restoration may be denied following the FMLA leave, and explanation of the conditions required for such denial
- f. The employee's right to maintenance of benefits during the leave and restoration to the same or an equivalent job upon return from leave
- g. The employee's potential liability for health insurance premiums paid by the district during the employee's unpaid FMLA leave should the employee not return to service after the leave

Any time the information provided in the above notice changes, the Superintendent or designee shall, within five business days of his/her receipt of an employee's first notice of need for leave, provide the employee with a written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

4. Designation Notice: When the Superintendent or designee has information (e.g., sufficient medical certification) to determine whether the leave qualifies as FMLA/CFRA leave, he/she shall, within five business days, provide written notification designating the leave as FMLA/CFRA qualifying or, if the leave will not be so designated, the reason for that determination. (2 CCR 11091; 29 CFR 825.300)

If the amount of leave needed is known, the notice shall include the number of hours, days, or weeks that will be counted against the employee's FMLA/CFRA entitlement. If it is not possible to provide that number at the time of the designation notice, notification shall be provided of the amount of leave counted against the employee's entitlement upon request by the employee and at least once in every 30-day period if leave was taken in that period. (29 CFR 825.300)

Note: 29 CFR 825.300 requires the designation notice to specify whether the district requires paid leave to be used during an otherwise unpaid family care and medical leave, whether the district requires an employee to present release to return to work certification, and whether that certification must address the employee's ability to perform the essential functions of the job. See the sections entitled "Use/Substitution of Paid Leave" and "Release to Return to Work" above. The following paragraph should be revised to reflect district practice.

If the district requires paid leave to be used during an otherwise unpaid family care and medical leave, the notice shall so specify. If the district requires an employee to present a release to return to work certification that addresses the employee's ability to perform the essential functions of the job, the notice shall also specify that requirement. (2 CCR 11091, 11097; 29 CFR 825.300)

Any time the information provided in the designation notice changes, the Superintendent or designee shall, within five business days, provide the employee with written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

Records

Note: Government Code 12946, 29 USC 2616, and 29 CFR 825.500 require districts to maintain records of, among other things, applications, dates, and personnel and employment action related to family care and medical leave. Pursuant to 42 USC 2000ff-1, any individually identifiable genetic information possessed by the district must be treated as a confidential medical record of the employee involved.

The Superintendent or designee shall maintain records pertaining to an individual employee's use of family care and medical leave in accordance with law. (Government Code 12946; 29 USC 2616; 42 USC 2000ff-1; 29 CFR 825.500)

Legal Reference:

EDUCATION CODE

44965 Granting of leaves of absence for pregnancy and childbirth

FAMILY CODE

297-297.5 Rights, protections, and benefits under law; registered domestic partners

300 Validity of marriage

GOVERNMENT CODE

12926 Fair employment and housing act, definitions

12940 Unlawful employment practices

12945 Pregnancy; childbirth or related medical condition; unlawful practice

12945.1-12945.2 California Family Rights Act

12946 Fair Employment and Housing Act: discrimination prohibited

CODE OF REGULATIONS, TITLE 2

11035-11051 Sex discrimination: pregnancy, childbirth and related medical conditions

11087-11098 California Family Rights Act

UNITED STATES CODE, TITLE 1

7 Definition of marriage

UNITED STATES CODE, TITLE 29

2601-2654 Family and Medical Leave Act of 1993, as amended

UNITED STATES CODE, TITLE 42

2000ff-1-2000ff-11 Genetic Information Nondiscrimination Act of 2008

CODE OF FEDERAL REGULATIONS, TITLE 29

825.100-825.800 Family and Medical Leave Act of 1993

COURT DECISIONS

United States v. Windsor, (2013) 699 F.3d 169

Faust v. California Portland Cement Company, (2007) 150 Cal.App.4th 864

Tellis v. Alaska Airlines, (9th Cir., 2005) 414 F.3d 1045

Management Resources:

FEDERAL REGISTER

The Family and Medical Leave Act; Final Rule; February 6, 2013. Vol. 78, No. 25, pages 8903-8947

U.S. DEPARTMENT OF LABOR PUBLICATIONS

Military Family Leave Provisions of the FMLA Frequently Asked Questions and Answers

WEB SITES

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

U.S. Department of Labor, FMLA: <http://www.dol.gov/whd/fmla>

(3/10 8/13) 7/15

CASTAIC UNION SCHOOL DISTRICT

EXHIBIT

BOARD AGENDA ITEM

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Meeting Date: March 9, 2017

Item Title: First Reading to Adopt New Board Policy 7212: Mello Roos Districts

Item Type: Action

BACKGROUND:

We are adding this new policy since it is referenced in new BP 3470 which is up for adoption on tonight's Agenda.

FISCAL IMPLICATIONS:

There is no fiscal impact on the District.

RECOMMENDATION:

Adopt new Board Policy.

Submitted by: Steve Doyle, Superintendent

Approved for Submission to Board of Trustees: Steve Doyle, Superintendent

MELLO ROOS DISTRICTS

The Governing Board desires to provide adequate facilities in order to enhance student learning and to help the district achieve its vision for educating district students. To that end, the Board may order the formation of a community facilities/ Mello-Roos district for the acquisition or improvement of school facilities when, in the Board's judgment, it is advisable and in the best interest of district students and the community.

(cf. 7110 - Facilities Master Plan)

(cf. 7111 - Evaluating Existing Buildings)

(cf. 7210 - Facilities Financing)

(cf. 7211 - Developer Fees)

Prior to forming a community facilities district, the Board shall consider and adopt local goals and policies that include the following elements: (Government Code 53312.7)

1. The priority that various facilities shall have for financing through the community facilities district, including public facilities to be owned and operated by other public agencies and services to be provided by other public agencies
2. The credit quality to be required of bond issues and criteria to be used in evaluating the credit quality
3. Steps by which prospective property purchasers will be fully informed about their related taxpaying obligations
4. Criteria for evaluating the equity of tax allocation formulas, including desirable and maximum amounts of special tax to be levied against any parcel
5. Definitions, standards, and assumptions to be used in appraisals required by Government Code 53345.8

(cf. 5116 - School Attendance Boundaries)

The Board may initiate the proceedings to establish a community facilities district. In addition, the Board shall initiate such proceedings when any two Board members have filed a written request or a specified percentage of voters or landowners have filed a petition requesting such a district be formed. (Government Code 53317)

Upon Board action to form a community facilities district or receipt of a petition or request, the Board shall adopt a resolution of intention and conduct a hearing in accordance with law. The resolution shall fix the time and place for holding a public hearing on the establishment of the community facilities district which shall be within 30-60 days after the adoption of the resolution. Notice of the hearing shall be given by publishing a copy of the resolution of intention in a newspaper of

MELLO ROOS DISTRICTS (continued)

general circulation pursuant to Government Code 6061, starting at least seven days before the hearing, and shall include the requirements specified in Government Code 53322 and 53322.4. (Government Code 53321, 53322, 53322.4)

If, after the hearing, the Board determines to establish a community facilities district, the Board shall adopt a resolution of formation in accordance with law. (Government Code 53325, 53325.1)

Upon approval by two-thirds of the voters in the proposed community facilities district, the tax may be levied. The proceeds of any bonds, notes, or other securities issued pursuant to the Mello-Roos Community Facilities Act shall be deposited or invested in accordance with Government Code 53356.03.

Legal Reference:

EDUCATION CODE

15300-15425 School facilities improvement districts

17060-17066 Joint venture school facilities construction projects

GOVERNMENT CODE

6061 One time notice

53311-53368.3 Mello-Roos Community Facilities Act of 1982

53753 Assessment notice and hearing requirements

53753.5 Exemptions

54954.1 Mailed notice to property owners

54954.6 New or increased tax or assessment; public meetings and hearings; notice

65970-65981 School facilities development project

65995 Levies against development projects

CODE OF REGULATIONS, TITLE 2

1859-1859.106 School facility program

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: School Facilities Management, 2006

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Office of Public School Construction:

<http://www.opsc.dgs.ca.gov>

Coalition for Adequate School Housing: <http://www.cashnet.org>

CSBA Sample | BP 7212 Facilities

Mello Roos Districts

Note: The Mello-Roos Community Facilities Act (Government Code 53311-53368.3) authorizes school districts to establish a community facilities district (also referred to as a Mello-Roos district) for school facility purposes. The boundaries of the community facilities district may include the entire school district, but usually include only a portion of the district, such as an area with new housing developments. The bonds sold by the community facilities district are paid for by a parcel tax or assessment on the properties within that community facilities district's boundaries.

Note: AB 373 (Ch. 670, Statutes of 2007) made numerous changes to the laws regarding community facilities districts as well as the laws governing school facilities improvement districts, including amending Education Code 15302 to delete the prohibition on a new school facilities improvement district from including the territory of an existing community facilities district. See BP 7213 - School Facilities Improvement Districts. Because the laws regarding formation of a Mello-Roos district are complex, districts should consult legal counsel, as appropriate.

The Governing Board desires to provide adequate facilities in order to enhance student learning and to help the district achieve its vision for educating district students. To that end, the Board may order the formation of a community facilities/Mello-Roos district for the acquisition or improvement of school facilities when, in the Board's judgment, it is advisable and in the best interest of district students and the community.

(cf. 7110 - Facilities Master Plan)

(cf. 7111 - Evaluating Existing Buildings)

(cf. 7210 - Facilities Financing)

(cf. 7211 - Developer Fees)

(cf. 7213 - School Facilities Improvement Districts)

Note: Government Code 53312.7, as amended by AB 373 (Ch. 670, Statutes of 2007), mandates that districts establishing a community facilities district first adopt local goals and policies, as specified below. Government Code 53312.7 also mandates a district policy giving attendance priority to children of residents in the community facilities district. For language fulfilling this mandate, see BP 5116 - School Attendance Boundaries.

Prior to forming a community facilities district, the Board shall consider and adopt local goals and policies that include the following elements: (Government Code 53312.7)

1. The priority that various facilities shall have for financing through the community facilities district, including public facilities to be owned and operated by other public agencies and services to be provided by other public agencies

2. The credit quality to be required of bond issues and criteria to be used in evaluating the credit quality
3. Steps by which prospective property purchasers will be fully informed about their related taxpaying obligations
4. Criteria for evaluating the equity of tax allocation formulas, including desirable and maximum amounts of special tax to be levied against any parcel
5. Definitions, standards, and assumptions to be used in appraisals required by Government Code 53345.8

(cf. 5116 - School Attendance Boundaries)

Note: Pursuant to Government Code 53318, the Governing Board may initiate the proceedings to establish a community facilities district. In addition, Government Code 53318 specifies that the Board must institute such proceedings when two members of the Board have filed a written request or a specified percentage of voters or landowners in the district file a written petition requesting that the district establish a community facilities district. The petition or request must describe the boundaries of the territory and specify the types of facilities and services to be financed by the proposed district.

The Board may initiate the proceedings to establish a community facilities district. In addition, the Board shall initiate such proceedings when any two Board members have filed a written request or a specified percentage of voters or landowners have filed a petition requesting such a district be formed. (Government Code 53317)

Note: As amended by AB 373 (Ch. 670, Statutes of 2007), Government Code 53320 requires that, within 90 days after the request or petition has been filed and any fee required under Government Code 53318 has been paid, the Board must adopt a resolution of intention to establish a community facilities district. Specified components of the resolution are listed in Government Code 53321 and include, but are not limited to, a description of the boundaries of the district and a description of the public facilities and services that will be financed by the proposed district. Legal requirements for the hearing are detailed in Government Code 53323-53325.

Upon Board action to form a community facilities district or receipt of a petition or request, the Board shall adopt a resolution of intention and conduct a hearing in accordance with law. The resolution shall fix the time and place for holding a public hearing on the establishment of the community facilities district which shall be within 30-60 days after the adoption of the resolution. Notice of the hearing shall be given by publishing a copy of the resolution of intention in a newspaper of general circulation pursuant to Government Code 6061, starting at least seven days before the hearing, and shall include the requirements specified in Government Code 53322 and 53322.4. (Government Code 53321, 53322, 53322.4)

If, after the hearing, the Board determines to establish a community facilities district, the Board shall adopt a resolution of formation in accordance with law. (Government Code 53325, 53325.1)

Upon approval by two-thirds of the voters in the proposed community facilities district, the tax may be levied. The proceeds of any bonds, notes, or other securities issued pursuant to the Mello-Roos

Community Facilities Act shall be deposited or invested in accordance with Government Code 53356.03.

Legal Reference:

EDUCATION CODE

15300-15425 School facilities improvement districts

17060-17066 Joint venture school facilities construction projects

GOVERNMENT CODE

6061 One time notice

53311-53368.3 Mello-Roos Community Facilities Act of 1982

53753 Assessment notice and hearing requirements

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54954.1 Mailed notice to property owners

54954.6 New or increased tax or assessment; public meetings and hearings; notice

65970-65981 School facilities development project

65995 Levies against development projects

CODE OF REGULATIONS, TITLE 2

1859-1859.106 School facility program

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: School Facilities Management, 2006

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Office of Public School Construction: <http://www.opsc.dgs.ca.gov>

Coalition for Adequate School Housing: <http://www.cashnet.org>

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