

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Board Meeting Agenda

Tuesday, December 12, 2017

Time: 6:30 PM. – Closed Session 7:00 PM Open Session;

Location: Shandon High School- Library

All persons desiring to address the Board at anytime tonight should complete a "Request to Address the Board of Trustees" card located at the entrance to the board room and provide it to the Board Recording Secretary prior to the start of the meeting.

Per Government Code 54953.5, this Open Session Meeting of the Board may be recorded with an audio or video recorder, which recording shall be subject to inspection pursuant to the California Public Records Act, at the SJUSD District Office. This recording may be erased or destroyed after 30 days of the recording.

1.0 OPEN SESSION

1.1 Call to Order and Roll Call

Marlene Thomason, President

Kate Twisselman, Clerk

Jennifer Moe

Robert Van Parlet

1.2 Public Comment Limited to Closed Session Items

The opportunity is provided to allow the public to comment for a period of up to three (3) minutes prior to the Board's consideration of any closed session agenda item. An additional opportunity is provided later in the agenda for comment on open session agenda items or items not on the agenda. [G.C. § 54954.3]

2.0 CLOSED SESSION

2.1 Conference with Labor Negotiators (G.C. 54957.6)- Negotiator: Teresa Taylor, Organization: STA/CTA/NEA, CSEA, and Management /Confidential Employees Unrepresented

3.0 RECONVENE SESSION / PLEDGE OF ALLEGIANCE TO THE FLAG

4.0 REPORT ON ACTION FROM CLOSED SESSION

5.0 ADOPTION OF AGENDA

6.0 PUBLIC COMMENT

6.1 PUBLIC COMMENT

Comments from the public are limited to items both within the Board's jurisdiction, as well as not on the agenda. The Board may limit public comments to not more than three (3) minutes per person or a total of 20 minutes per topic at the discretion of the Board President. Public comment will also be allowed on each specific agenda item prior to Board action thereon. [G.C. § 54954.2, .EC. § 35145.5, BB 9323]

7.0 ANNUAL ORGANIZATIONAL MEETING OF THE GOVERNING BOARD

7.1 Administration of Oath of Office of New Board Member

7.2 Election Governing Board Officers

a) Board President

b) Board Clerk

7.3 Appointment of District Representative to attend the San Luis Obispo County School Boards Association Meetings, SLOCSBA

7.4 Appointment of Liaison to the SLOCSBA

7.5 Appointment of Representative to the Shandon High School Agriculture Advisory Council

7.6 Appointment of Representative to the District Site Council

7.7 Appointment of Representative to the District Facilities Planning Committee

7.8 Appointment of Representative to the District Library Committee

7.9 Determine Date, Time, and Place of 2018 Meetings of Governing Board (Board Meeting Calendar)

7.10 Approval of 2018 Governance Calendar

8.0 REPORTS FROM SCHOOL RELATED GROUPS (oral)

- 8.1 Student Body Reports
- 8.2 Staff Reports
- 8.3 Bargaining Representative Reports
- 8.4 Board Report

9.0 APPROVAL OF CONSENT AGENDA

(Unless the Board pulls an item for separate action, the items listed below are approved without discussion.)

- 9.1 Approval of the Minutes of November 14, 2017
- 9.2 Approval of Warrants and Payroll
- 9.3 Approval of Budget Report
- 9.4 Approval of Student Body Funds Report
- 9.5 Approval of Personnel Action Report
- 9.6 Approval of Out of Country Trip- Cross Country

10.0 ACTION ITEMS

- 10.1 Approval of Positive Certification of First Interim Report for School Year 2017-18
- 10.2 Approval of the SLOCOE Data Processing Services Agreement for 2017-18
- 10.3 Approval of First Reading of BP 5131.61 Drug Testing
- 10.4 Approval of the Removal of AR 5131.61 Drug Testing
- 10.5 Approval of Amended 2017-18 Athletic Handbook

11.0 ACTION ITEMS

BOARD BYLAWS/BOARD POLICIES/ ADMINISTRATIVE REGULATIONS

Update Board Policies & Administrative Regulations:

- 11.1 Approval of the First Reading of AR 3514.2 Integrated Pest Management
- 11.2 Approval of the First Reading of BP 3515 Campus Security
- 11.3 Approval of the First Reading of AR 3515 Campus Security
- 11.4 Approval of the First Reading of BP 3515.2 Disruptions
- 11.5 Approval of the First Reading of AR 3515.2 Disruptions
- 11.6 Approval of the First Reading of BP 3515.3 District Police/ Security Department
- 11.7 Approval of the First Reading of AR 3515.3 District Police/ Security Department
- 11.8 Approval of the First Reading of BP 3515.4 Recovery for Property Loss or Damage
- 11.9 Approval of the First Reading of AR 3515.4 Recovery for Property Loss or Damage
- 11.10 Approval of the First Reading of BP 3515.5 Sex Offender Notification
- 11.11 Approval of the First Reading of AR 3515.5 Sex Offender Notification
- 11.12 Approval of the First Reading of BP 1330 Use of School Facilities
- 11.13 Approval of the First Reading of AR 1330 Use of School Facilities
- 11.14 Approval of the First Reading of E 1330 Use of School Facilities

12.0 INFORMATION/DISCUSSION ITEMS

- 12.1 Measure K Bond Update
- 12.2 SJUSD Enrollment
- 12.3 District Calendar of Events
- 12.4 Note of Election
- 12.5 LCAP Letter
- 12.6 2016-17 SJUSD Audit Report
- 12.7 Special Education Report
- 12.8 Shandon Elementary School Report
 - Trimester Assessment Data
- 12.9 Superintendent's Report

14.0 FUTURE AGENDA ITEM REQUESTS

15.0 ANNOUNCEMENTS

The next regular meeting of the Board of Trustees is scheduled for December 9, 2017 at
Shandon High School Library, Closed Session at 6:30 PM, Open/Regular Session at 7:00 PM.

16.0 ADJOURNMENT

Any materials required by law to be made available to the public prior to a meeting of the Board of Trustees of the Shandon School District may be inspected at the following address during normal business hours, 7:30 – 4:00:

Shandon Joint Unified School District, 101 South 1st Street Box 79, Shandon, CA 93461

These materials are also available on the district's website: www.shandonschools.org

In compliance with the Americans with Disabilities Act, if you need special assistance to access or participate in a meeting of the Board of Trustees, including auxiliary aids or services, please contact the District Office at 805-238-0286. Notification of at least 48 hours prior to the meeting will assist the staff in assuring that reasonable accommodations may be made.

OFFICIAL AGENDA POSTED AT THE DISTRICT OFFICE/SHANDON HIGH SCHOOL

CERTIFICATE OF APPOINTMENT OF GOVERNING BOARD MEMBER

THIS CERTIFIES that the undersigned, being the remaining members of the governing board of the Shandon Joint Unified School District of San Luis Obispo County, California, on the date entered below have appointed _____ to the office of Member of the Governing Board of the above named district to replace Shannon Plaisted and to hold the office until the next governing board election of said district OR for the completion of the term expiring December 2018, , whichever date comes first.

Dated: December 12, 2017

Marlene Thomason, President

Kate Twisselman, Clerk

Jennifer Moe

Robert Van Parlet

Signature of remaining Board Members

OATH OF OFFICE

State of California)
) ss.
County of San Luis Obispo)

I, _____, do solemnly 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 that I will well and faithfully discharge the duties upon which I am about to enter.

Governing Board Member of Shandon Joint Unified School District

(Candidate Signature)

Subscribed and affirmed before me, this 12th day of December, 2017.

(Signature of person administering oath)

Superintendent
(Title)

Before taking office, each member must take and subscribe this Oath of Office before a governing board member, other school officer, state or county officer, judicial officer, or notary public. Send the **ORIGINAL** to the County Clerk and a copy to the County Superintendent of Schools immediately after completion.

C:\Users\shandon\Downloads\Cert of Appointment of Gov Board Member (1).doc

CERTIFICATE OF ELECTION OF DISTRICT CLERK (Ed Code 35143)

WE HEREBY CERTIFY, that at a meeting of the Governing Board of the Shandon Joint Unified School District, held on December 12, 2017, _____ of _____
 (Name of Person Elected) (Mailing Address)
 was duly elected district clerk. On December 12, 2017, _____
 of the Shandon Joint Unified School District was elected president.

SIGNATURE OF ALL GOVERNING BOARD MEMBERS OF THE ABOVE DISTRICT

1. _____ 5. _____
 (Signature) (Signature)
- Marlene Thomason (805) 463-2343
 Printed Name (Phone) (W)
2. _____
 (Signature)
- Kate Twisselman (805) 835-5488
 Printed Name (Phone) (W)
3. _____
 (Signature)
- Jennifer Moe (805) 286-1001
 Printed Name (Phone) (W)
4. _____
 (Signature)
- Robert Van Parlet (805) 238-9364
 Printed Name (Phone) (W)

NOTICE OF GOVERNING BOARD MEETING PLACE

The Governing Board of the Shandon Joint Unified School District will hold its regular meeting during the coming school year as indicated below:

1. X Monthly, on the Second Tuesday of each month.
 Specify time of meeting: 6:30PM
2. Other _____

Date: December 12, 2017 _____
 Clerk/Secretary

*Please return this form to the San Luis Obispo County Office of Education
 Attention Valerie Kraskey, following your Board's Organizational Meeting*

SAN LUIS OBISPO COUNTY OFFICE OF EDUCATION
3350 EDUCATION DRIVE, SAN LUIS OBISPO, CA 93405

***CERTIFICATE OF APPOINTMENT OF OFFICIAL SCHOOL DISTRICT REPRESENTATIVE TO
ANNUAL GOVERNING BOARDS REPRESENTATIVES' MEETING***

INSTRUCTIONS: This certificate is to be signed by the clerk or secretary of the governing board of the school district and submitted to the County Superintendent of Schools after your Board's Organizational Meeting. This appointment is made under the provisions of Education Code Section 35023, and must be made at the Organizational Meeting held no later than December 16, 2017.

Date: December 12, 2017

TO SAN LUIS OBISPO COUNTY SUPERINTENDENT OF SCHOOLS:

The members of the Governing Board of Shandon Joint Unified School District of San Luis Obispo County have appointed _____, a member of this Board, to be our official District Representative at the Annual Governing Boards Representatives' Meeting, to be held between October 1 and December 1, 2018 for the purpose of electing members of the San Luis Obispo County Committee on School District Organization.

Governing Board of Shandon Joint Unified School District

Signed _____
(Clerk or Secretary)

ACCEPTANCE OF APPOINTMENT

I hereby accept appointment by the Governing Board of the above-named school district, of which I am a member, to serve as its official District Representative at the Annual Governing Boards Representatives' Meeting, to be held between October 1 and December 1, 2018.

Signed _____

Address _____

Date: December 12, 2017

**Please return completed form to:
San Luis Obispo County Office of Education
Attention Valerie Kraskey
Following your Board's Organizational Meeting**

Shandon Joint Unified School District Board Meeting Calendar 2018

January 16, 2018

February 13, 2018

March 13, 2018

April 17, 2018 (3rd Tuesday)

*** May 15, 2018
(Parkfield Elementary School)**

**** June 5, 2018 (1st Tuesday)**

**** June 19, 2018 (3rd Tuesday)**

July (only if needed)

August 14, 2018

September 11, 2018

October 9, 2018

November 13, 2018

**December 11, 2018
(Organizational Meeting)**

*Meetings are held on the second Tuesday of each month with the exception of April and June. *The May meeting will be held at Parkfield Elementary School. **There are two meetings scheduled in June to allow for the Public Hearings of the proposed 2017-2018 LCAP and budget and later in the month in order to present the adopted 2017-2018 LCAP and budget for approval.*

Meetings are held at Shandon High School Library, starting at 6:30 p.m. for Open Session and immediately adjourning to Closed Session; Open Session reconvenes at 7:00 p.m.

SHANDON JOINT UNIFIED SCHOOL DISTRICT GOVERNANCE CALENDAR 2018

JANUARY

Approve School Accountability Report Card for SHS, SES, PFS (SARC) (Action)
 Quarterly Report of Williams Uniform Complaints (Action)
 New Course Approval (if needed) (Action)
 Review Consolidated Application (CARS) (Action)
 Annual Audit Report (Information/Discussion)
 Instructional Calendar for Upcoming School Year (Information/Discussion)

FEBRUARY

Board Workshop: District Vision and Goals including LCAP (BP 0200) (Action)
 Board Self Evaluation (Information/Discussion)
 District Facility Master Plan (Action)
 District Technology Plan (Action)
 Instructional Calendar for Upcoming School Year (Action)
 Reduction of Staff Resolutions (if needed) (Action)
 Governor's Proposed State Budget (Information/Discussion)
 Quarterly Assessment Data (Information/ Discussion)
 Superintendent Mid-Year Report on District Goals (Information/Discussion)
 SHS Upcoming School Year Registration (Information/Discussion)

MARCH

Annual Developer Fee Expenditure Report (Action)
 Reduction of Staff (as needed) (Action)
 2nd Interim Financial Report (Action)
 Impact Analysis of Budget on School Programs (Information/Discussion)
 Incoming 9th grade Registration with Parents (Information/Discussion)

APRIL

Quarterly Assessment Data (Information/ Discussion)
 SES Trimester Assessment Data
 Day of the Teacher Resolution (Action)
 Classified School Employee Week Resolution (Action)
 Quarterly Report of Williams Uniform Complaints (Action)
 1st Reading of Textbook/Curriculum Adoption (as needed) (Action)
 Annual Board Evaluation of Superintendent (Closed Session) (Information/Discussion)
 Statement of Economic Interest Form 700 (All Board Members and Management)

MAY

Local Control Accountability Plan (LCAP) (Public Hearing)
 Annual Board Evaluation of Superintendent (Action)
 Certificated Final Notice of Non-reemployment (Action)
 Classified Personnel Action as Necessary (Action)
 Student/Parent Handbook SHS, SES, & PES (Action)
 Staff Handbook, SHS, SES, & PES (Action)
 Athletic Handbook Approval SHS, SMS (Action)
 2nd Reading of Textbook / Curriculum Adoption (as needed) (Action)
 Declaration of Need for Fully Qualified Educators (Action)
 Governor's May Revise of State Budget (Information/Discussion)
 Board Review of Proposed Budget (Information/Discussion)

JUNE**1st Regular Meeting**

Superintendent Response to Evaluation (Information/Discussion)
 Quarterly Assessment Data (Information/ Discussion)
 SES Trimester Assessment Data
 District Budget for Upcoming School Year (Information/Discussion)
 Local Control Accountability Plan (Information/Discussion)

2nd Regular Meeting/Workshop

District Budget for Upcoming School Year Adoption (Action)
 Local Control Accountability Plan Approval (Action)

JULY

Meeting as Needed

AUGUST

Quarterly Report of Williams Uniform Complaints (Action)
 45 Day Revision to Budget (as needed) (Action)
 Authorization of Assignment of Teachers to Teach Outside of Their Credential Area Resolution (Action)
 Transitional Kindergarten Instructional Minutes Waiver (Action)
 District Emergency Response Plan Update (Action)
 District Safe School Plan (Action)

SEPTEMBER

Sufficiency of Instructional Materials Resolution (Public Hearing) (Action)
 GANN Resolution (Action)
 Unaudited Actuals Financial Report for Prior Year (Information/Discussion)
 California Assessment of Student Performance and Progress (CAASP) (Information/Discussion)

OCTOBER

Quarterly Report of Williams Uniform Complaints (Action)
 Development Fee Report and Five-Year Development Fee Summary Resolution (Action)

NOVEMBER

Quarterly Interest Accrued Funds (Action)
 Review Quarterly Assessment Data (Information/ Discussion)
 Board Member Information on "700" Reports (Information/Discussion)
 SES Single School Plan
 SHS Single School Plan

DECEMBER

Organizational Meeting
 Board Meeting Calendar (Action)
 Elect President/Clerk (Action)
 Governance Calendar (Action)
 Board Member Committee Assignments (ex. FFA Advisory, Sports, School Sites) (Action)
 Oath of Office of Incoming Board Members (Ceremony)
 Orientation of New Board Members (Information/Discussion)
 First Interim Financial Report (Action)
 Statement of Economic Interest – Form 700 – Incoming and Retiring Board Members
 SES Trimester Assessment Data

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: December 12, 2017**

AGENDA ITEM TITLE:

Approval of the Minutes of November 14, 2017

PREPARED BY:

Teresa Taylor

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Provided for your approval are the Minutes for the November 14, 2017 Board Meeting.

RECOMMENDED ACTION:

Approval

SHANDON JOINT UNIFIED SCHOOL DISTRICT
Board Meeting Minutes
Tuesday, November 14, 2017

1.0 OPEN SESSION

1.1 *Board President Thomason called the meeting to order at 6:33PM.*

Members present: Marlene Thomason, President; Jennifer Moe; Robert Van Parlet; Shannon Plaisted; Kate Twisselman, Clerk

Members Absent: None

*Staff Present: Teresa Taylor, Superintendent
Otilia Rendon, Bilingual Administrative Assistant*

1.2 *Public Comment Limited to Closed Session Items*

There were no requests to address the governing Board on closed session items.

The Board adjourned to closed session at 6:34PM.

2.0 CLOSED SESSION

2.1 *Conference with Labor Negotiators (G.C. 54957.6)- Negotiator: Teresa Taylor, Organization: STA/CTA/NEA, CSEA, and Management /Confidential Employees Unrepresented*

Board President Thomason adjourned closed session at 7:04pm.

3.0 RECONVENE SESSION / PLEDGE OF ALLEGIANCE TO THE FLAG

Board President Thomason reconvened the meeting to open session at 7:07PM and Board Member Parlet led the pledge of allegiance.

4.0 REPORT ON ACTION FROM CLOSED SESSION

Board President Thomason reported that no action was taken in closed session.

5.0 ADOPTION OF AGENDA

Superintendent Taylor requested that item 12.4 Raptor Technologies be moved on the agenda and be presented at 7:30PM. A motion was passed to approve the agenda with the move of item 12.4 Raptor Technologies to 7:30PM (Plaisted/Twisselman)(5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman vote aye.

6.0 PUBLIC HEARING

6.1 *There were no comments on the State Testing Apportionment Report Waiver.*

6.2 *There were no comments on the 2016-17 Development Fee Report and the Five- Year Development Fee Summary.*

7.0 PUBLIC COMMENT

7.1 PUBLIC COMMENT

There were no requests to address the Governing Board on open session items.

8.0 REPORTS FROM SCHOOL RELATED GROUPS (oral)

8.1 *Student Body Reports- Christian Uzeta and Cynthia Rendon presented the ASB report. The students informed the Board that they were preparing for the Feast and have sent out over 150 Invitations.*

- 8.2 *Staff Reports- Mr. Martin reported that several students have done very well in cross-country. Camdyn Lovato was state champion and Aubree Lopez beat the school record at 19.03. Kayla Hurl won 4th place at a SLO County Meet. Jonathan Rodriguez has had some of the best athletic achievements this year.*
Mr. Martin reported that his father and sister had donated several drones to his classroom and plans on using more technology in the classroom.
Mr. Hewitt reported that there were no major concussions during this year's football season. Basketball practice has begun and Coach Diaz had 18 boys come out to JV and Varsity practice. Coach Contreras had 10 girls attend Varsity practice. He also reported that Mrs. Sciocchetti has volunteered to help with pitching practice for the upcoming baseball season.
- 8.3 *There were no Bargaining Representative Reports.*
- 8.4 *Board Reports- Board Member Parlet reported that the Methodist Church may close if the church cannot find the deed by December.*
Board President Thomason reported on the Veteran's Day recognition that was held at Parkfield Elementary School. Mrs. Solis and her students invited Ray Sandoval and Jay Palmer to thank them for their service. Mr. Palmer brought a map of Korea to show the students.

9.0 APPROVAL OF CONSENT AGENDA

A motion passed to approve the consent agenda (Moe/ Parlet) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.

10.0 ACTION ITEMS

- 10.1 *A motion was passed to Rescind the October 10, 2017 Approval of the Personnel Action Report (Twisselman/Moe) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.*
- 10.2 *A motion passed to approve the Personnel Action Report from October 10, 2017 with the removal of Maribel Arroyo and Aleks Hewitt. (Moe/Plaisted) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.*
A motion was passed to approve Maribel Arroyo as the Middle School Volleyball Coach (Moe/Twisselman) (4/0/1) Moe, Plaisted, Thomason, and Twisselman voted aye. Parlet abstained from the vote due to conflict of interest.
A motion was passed to approve Aleks Hewitt as the SES Flag Football Coach (Moe/Twisselman) (4/0/1) Moe, Parlet, Plaisted, and Twisselman voted aye. Parlet abstained from the vote due to conflict of interest.
- 10.3 *A motion was passed to approve the Sale of Surplus Items (Moe/ Parlet) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.*
- 10.4 *A motion was passed to approve the SJUSD District Wide Safe School Plan (Moe/Twisselman) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.*
- 10.5 *A motion was passed to approve Approval of the State Testing Apportionment Report Waiver (Twisselman/Moe) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.*
- 10.6 *A motion was passed to approve the Specialized Ag Incentive Grant Application (Moe/Twisselman) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.*
- 10.7 *A motion was passed to approve the 2017-18 Amended Local Control Accountability Plan with corrections (Moe/Plaisted) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.*
- 10.8 *A motion was passed to approve Resolution 2017-18-5 Development Fee Report and the Five-Year Development Fee Summary (Twisselman/Moe) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.*
- 10.9 *A motion was passed to approve the California School Dashboard Progress Report of Local Priorities (Moe/Twisselman) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.*

- 10.10 A motion was passed to approve the Agreement with Moss, Levy & Hartzheim LLP for 2016-17 Bond Fund Audit (Moe/Parlet) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.
- 10.11 A motion was passed to approve the Continuing Disclosure Services Agreement with Dale Scott & Company Inc. for Bond (Plaisted/Moe) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.
- 10.12 A motion was passed to approve the Request for Shortened School Day Student #2017-18-3 (Plaisted/ Twisselman) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.
- 10.13 A motion was passed to approve Elect Andrew Hayes as the Board Vote on Election of At Large Member to County Committee on School District Organization (Twisselman/Moe) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.
- 10.14 A motion was passed to approve to purchase a Football Team Bench and a Sports Hall of Fame perpetual plaque for the previously nominated honorees with the ASB Stadium Funds. Future Honorees will be named and added by the Board each spring. (Moe/Parlet) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.
A motion was passed to transfer the remaining stadium funds from ASB Stadium account to the District General Fund after the purchase of the bench and the plaque listed above in order to offset the District's expenditures of the Stadium Project (Twisselman/Plaisted)(5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.
- 10.15 A motion was passed to approve the Agreement with Cal Poly SLO EAP Sr. Yr. Math Course (ESM) (Twisselman/Moe) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.

Board President Thomason called for a break at 9:20PM.

Board President Thomason reconvened the meeting at 9:30PM.

11.0 ACTION ITEMS

BOARD BYLAWS/BOARD POLICIES/ ADMINISTRATIVE REGULATIONS

Update Board Policies & Administrative Regulations:

- 11.1-11.14 A motion was approved to table the First Readings of AR 3514.2 Integrated Pest Management, BP 3515 Campus Security, AR 3515 Campus Security, BP 3515.2 Disruptions, AR 3515.2 Disruptions, BP 3515.3 District Police/ Security Department, AR 3515.3 District Police/ Security Department, BP 3515.4 Recovery for Property Loss or Damage, AR 3515.4 Recovery for Property Loss or Damage, BP 3515.5 Sex Offender Notification, AR 3515.5 Sex Offender Notification, BP 1330 Use of School Facilities, AR 1330 Use of School Facilities, and E 1330 Use of School Facilities (Twisselman/Moe) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.
- 11.15-11.25 A motion was passed to approve the Second Readings of BP 3511 Energy And Water Management, AR 3511 Energy And Water Management, BP 3511.1 Integrated Waste Management, AR 3511.1 Integrated Waste Management, AR 3512 Equipment, E 3512 Equipment, BP 3514 Environmental Safety, AR 3514 Environmental Safety, BP 3514.1 Hazardous Substances, and AR 3514.1 Hazardous Substances (Twisselman/Moe) (5/0) Moe, Parlet, Plaisted, Thomason, and Twisselman voted aye.

11 INFORMATION/DISCUSSION ITEMS

- 11.17 The Measure K Bond Update was provided to the Board in the Packet.
- 11.18 The SJUSD Enrollment was provided to the Board in the Packet.
- 11.19 The District Calendar of Events was provided to the Board in the Packet.

- 11.20 *The Raptor Technologies Scanner Representative was unable to make the meeting via go to meeting.*
- 11.21 *The Special Education Report was provided to the Board in the Packet.*
- 11.22 *Principal Shannon Kepins presented the Shandon Elementary School Report to the Board.*
 - *Middle School Honor Roll*
- 11.23 *The SHS Quarterly Assessment Data was provided in the Board Packet.*
 - *Honor Roll*
 - *Attendance Information*
- 11.24 *The following items were provided in the Superintendent's Report in the Board Packet.*
 - *SHS Basketball Schedule*
 - *Thanksgiving Feast Invitation*
 - *Board Vacancy Application*
 - *Sample Board Vacancy Interview Questions*

14.0 FUTURE AGENDA ITEM REQUESTS

There were no requests for future agenda items.

15.0 ANNOUNCEMENTS

The next meeting of the Board of Trustees is a Special Board Meeting scheduled for December 7, 2017 at **5:00 PM at the Shandon High School Library.**

The next regular meeting of the Board of Trustees is scheduled for December 14, 2017 at **Shandon High School Library, Closed Session at 6:30 PM, Open/Regular Session at 7:00 PM.**

16.0 ADJOURNMENT

Board President Thomason adjourned the meeting at 9:22PM.

Marlene Thomason, President of the Board

Or

Teresa Taylor, Superintendent and Secretary to the Board of Trustees

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: December 12, 2017

AGENDA ITEM TITLE:

Approval of Warrants and Payroll for November 2017

PREPARED BY:

Sadie Howard

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:
Warrant Approvals:

Below is the warrant approval listing for the Board's approval. The single grand total provided in the report is broken into individual fund subtotals below:

Batch #16 through #18

General Fund (01)	\$ 98,077.53
Food Service/Cafeteria Fund (13)	\$7,660.49
Bond Fund (21)	\$232,076.20

TOTAL WARRANT APPROVALS

\$337,814.22

Payroll Warrant Approval:

Payroll warrants are issued to district employees on the tenth and last day of each month. The total shown below includes the actual end-of-month and/or mid-month payroll for the current month.

November 10 th	\$25,376.66
November 30 th	\$206,721.98

TOTAL

\$232,098.64

RECOMMENDED ACTION:

Approve Accounts Payable and Payroll warrants

FROM BATCH: 16 THRU BATCH: 18

VENDOR NAME	FUND	DESCRIPTION	GENERAL FUND	EXTENDED DESCRIPTION	AMOUNT	INVOICE DATE
AMERIPRIDE UNIFORM SERVICES	INV#1502008198,T	TOWELS			94.53	11/13/2017
AT&T	ACC#9391001883,O	2017/2018 PHONE BILL			698.98	11/03/2017
BIG BRAND TIRE AND SERVICE	INV#345993, 2010				296.75	11/13/2017
BUS WEST	INV#BP159925,HOS				208.47	11/03/2017
BUS WEST	INV#BP2214,SWIT				364.38	11/03/2017
BUS WEST	INV#BP159911,SWI				155.46	11/03/2017
CALIFORNIA DEPT.OF EDUCATION	INV#C-059000,TIT				514.00	11/13/2017
CARR, MONICA	MILEAGE,11/3/17,				110.21	11/13/2017
CDT INC.	INV#44384,DRUG T	RANDOM EMPOL.DRUG TEST			162.00	11/03/2017
CHERRY, SUE	REIMB. CLASSROOM				50.18	11/09/2017
COAST VALLEY PREP LEAGUE	2017/18 M.S.SPOR				160.00	11/09/2017
CRYSTAL SPRINGS WATER	INV#62016,DRINKI	DRINKING WATER			253.15	11/13/2017
DAVIS, MICHAEL LEE	INV#344,BUS#1,45	BUS REPAIRS			175.00	11/13/2017
DAVIS, MICHAEL LEE	INV#345,BUS#2,45	BUS REPAIRS			225.00	11/13/2017
DAVIS, MICHAEL LEE	INV#339,BUS#7,45	BUS REPAIRS			100.00	11/13/2017
DAVIS, MICHAEL LEE	INV#346,BUS#5,45	BUS REPAIRS			100.00	11/13/2017
DAVIS, MICHAEL LEE	INV#345,REIMB.BU				65.00	11/13/2017
FOLLETT SCHOOL SOLUTIONS INC.	INV#698973F-2,LI	LIBRARY DONATION			221.83	11/03/2017
HEINEMANN	INV#10150558,1ST	ELEM READING COLLECTION			7,014.16	11/03/2017
LOWE'S BUSINESS ACCT/GEMB	ACC#6675,MAINT S				97.54	11/13/2017
LOWE'S BUSINESS ACCT/GEMB	ACC#6675, GROUND				55.26	11/13/2017
LOWE'S BUSINESS ACCT/GEMB	ACC#6675,SHOP SU				43.98	11/13/2017
MCGRAW-HILL EDUCATION	CLOSE PO WRONG C	ONLINE ELA SEATS			0.00	11/14/2017
MOSS LEVY & HARTZHEIM	INV#100313329001				618.60	11/13/2017
NAPA AUTO PARTS	INV#12532,AUDIT	2017/2018 AUDIT FEES			1,000.00	11/09/2017
NAPA AUTO PARTS	INV#814237,WIPER				45.19	11/09/2017
OFFICE DEPOT	INV#812926,ANTIF				503.88	11/03/2017
OFFICE DEPOT	INV#975905805001	HIGH SCHOOL SUPPLIES			133.01	11/09/2017
OFFICE DEPOT	INV#975906362001	HIGH SCHOOL SUPPLIES			59.14	11/09/2017
OFFICE DEPOT	INV#975918169001	HIGH SCHOOL SUPPLIES			47.34	11/09/2017
OFFICE DEPOT	INV#975918438001	ELEM SUPPLIES			9.55	11/09/2017
OFFICE DEPOT	INV#971371499001	ELEM SUPPLIES			210.49	11/03/2017
OFFICE DEPOT	ACC#971371904001	ELEM SUPPLIES			14.26	11/03/2017
OFFICE DEPOT	INV#972429569001	ELEM SUPPLIES			97.01	11/03/2017
OFFICE DEPOT	INV#972467803001	HIGH SCHOOL SUPPLIES			57.90	11/03/2017
OFFICE DEPOT	INV#971108420001	HIGH SCHOOL SUPPLIES			70.52	11/03/2017
OFFICE DEPOT	INV#972134269001				321.64	11/03/2017
PACIFIC GAS & ELECTRIC COMPANY	ACC#5762161390-0	PG&E			5,834.67	11/13/2017
PACIFIC GAS & ELECTRIC COMPANY	ACC#5762161390-0	PG&E			147.37	11/13/2017
PACIFIC GAS & ELECTRIC COMPANY	ACC#1779527540-7	PG&E			228.55	11/03/2017
PACIFIC GAS & ELECTRIC COMPANY	ACC#3644187859-6	PG&E			142.90	11/03/2017
PACIFIC GAS & ELECTRIC COMPANY	ACC#6978927856-6	PG&E			61.84	11/03/2017
PACIFIC GAS & ELECTRIC COMPANY	ACC#6230961768-3	PG&E			140.30	11/03/2017
POSTMASTER	10 ROLLS OF STAM	POSTAGE, BOX FEES			490.00	11/03/2017
PROCAR JANITORIAL SUPPLY INC.	INV#113735, CUST				689.68	11/13/2017
RELIABLE OFFICE MACHINE REPAIR	INV#5696.NOV.201	MONTHLY COPIER MAINT.			50.00	11/03/2017
SAN LUIS OBISPO COUNTY OFFICE	INV#180336,FINGE				291.00	11/02/2017
SAN LUIS OBISPO COUNTY OFFICE	INV#180299,17/18				2,000.00	11/03/2017

VENDOR NAME	FUND : 01	GENERAL FUND	AMOUNT	INVOICE DATE
DESCRIPTION	EXTENDED DESCRIPTION			
SAN MIGUEL GARBAGE # 200133	ACC#318244, NOV.2	DIST. TRASH	904.11	11/13/2017
SCHOOLYARD COMMUNICATIONS	CLOSE PO	ANTP ANNUAL NOTICE	0.00	11/13/2017
SISC III	ID#68833, NOV.201		56,868.10	11/03/2017
SUBSCRIPTION SERVICES/AMERICA	INV#7185018, 2017	LIBRARY MAGAZINES	209.76	11/13/2017
U.S. BANK CORPORATE PMT SYSTEM	MORTON, FFA NATL.		1,241.01	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	FULLER, SHOP COVE		303.32	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	FULLER, SHOP SUPP		838.31	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	TAYLOR, AUDITORS		26.09	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	TAYLOR, CLSRM TO		159.58	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	RENDON, MOT SUPPL		19.33	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	FULLER, ASB SENIO		90.26	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	TAYLOR, STAPLES C		64.60	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	SCIOCCHETTI, ASB		965.94	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	KEPINS, PRKFLD CL		642.99	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	KEPINS, TURTON CA		69.82	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	KEPINS, ELEM ASB		819.46	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	KEPINS, MAYRA PUR		154.11	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	KEPINS, POSTAGE		156.75	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	KEPINS, BOOKPAL, R		149.35	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	RENDON, FOOTBALL		190.85	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	TAYLOR, AVID WRKS		381.06	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	SCIOCCHETTI, AVID		412.98	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	RENDON, BUS PARTS		75.58	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	FULLER, WOODSHOP,		266.99	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	MORTON, CLASSROM		1,011.30	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	FULLER, SHOP SUPP		49.08	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	FULLER, BBZ, FFA M		2,152.03	11/03/2017
U.S. BANK CORPORATE PMT SYSTEM	MORTON, COLC,MFE/		2,342.20	11/03/2017
U.S. BANK EQUIPMENT FINANCE	INV#342781903, CO	MONTHLY COPIER CONTRACT	1,441.32	11/03/2017
WASTE MANAGEMENT	INV39092668-0527	PRKFLD TRASH	85.04	11/13/2017
WAYNES TIRES	INV#141007148, BU		1,292.19	11/13/2017
WESTERN JANITOR SUPPLY # 2411	INV#147047, CUSTO		214.00	11/13/2017
WESTERN JANITOR SUPPLY # 2411	INV#146656, CUSTO		49.30	11/03/2017

TOTAL FUND 01

98,077.53

VENDOR NAME	FUND : 13		EXTENDED DESCRIPTION	AMOUNT	INVOICE DATE
	DESCRIPTION	CAFETERIA FUND			
AMERIPRIDE UNIFORM SERVICES	INV#1502008198,C TOWELS		20.00	11/13/2017	
CALIFORNIA DEPT.OF EDUCATION	INV#SF-26416,CAF		59.80	11/03/2017	
CRYSTAL CREAMERY	INV#620292701,CA		461.48	11/03/2017	
CRYSTAL CREAMERY	INV#620306701,CA		509.38	11/13/2017	
CRYSTAL CREAMERY	INV#620299701,CA		475.32	11/13/2017	
GOLD STAR FOODS INC.	INV#2795484,CAFE		27.70	11/03/2017	
GOLD STAR FOODS INC.	INV#2187548,CAFE		1,503.02	11/03/2017	
GOLD STAR FOODS INC.	INV#2195484,CAFE		862.32	11/03/2017	
GOLD STAR FOODS INC.	INV#2210406,CAFE		89.80	11/13/2017	
GOLD STAR FOODS INC.	INV#2204931,CAFE		155.29	11/13/2017	
GOLD STAR FOODS INC.	INV#2213322,CAFE		788.84	11/13/2017	
GOLD STAR FOODS INC.	INV#2204908,CAFE		846.70	11/13/2017	
GOLD STAR FOODS INC.	INV#2210406,CAFE		129.37	11/13/2017	
GOLD STAR FOODS INC.	INV#2210407,CAFE		49.72	11/13/2017	
THE BERRY MAN INC.	INV#10357164,CAF		229.05	11/13/2017	
THE BERRY MAN INC.	INV#10354765,CAF		329.20	11/13/2017	
U.S. BANK CORPORATE PMT SYSTEM WESCH, CAFE SUPP			555.06	11/03/2017	
U.S. BANK CORPORATE PMT SYSTEM RENDON, CAFE SUPP			11.82	11/03/2017	
U.S. BANK CORPORATE PMT SYSTEM WESCH, CAFE FOOD			556.62	11/03/2017	
TOTAL FUND 13				7,660.49	

VENDOR NAME	FUND : 21		BUILDING FUND - BOND PROCEEDS	AMOUNT	INVOICE DATE
	DESCRIPTION	EXTENDED DESCRIPTION			
C AND C TREE SERVICE	INV#1504,HS.TREE		800.00	11/09/2017	
CDW-GOVERNMENT	INV#JSP3518, REIS		579.15	11/03/2017	
CDW-GOVERNMENT	INV#JRZ6139, REIS		3,359.80	11/03/2017	
CDW-GOVERNMENT	INV#JSV8056, REIS		3,924.31	11/03/2017	
CDW-GOVERNMENT	INV#JGP8799, REIS		34,658.75	11/03/2017	
CDW-GOVERNMENT	INV#JLH7733, REIS		5,923.42	11/03/2017	
CDW-GOVERNMENT	INV#LS1700418, RE		86,522.50	11/03/2017	
CDW-GOVERNMENT	INV#LA1700501, RE		11,588.00	11/03/2017	
CDW-GOVERNMENT	INV#JNS9027, REIS		225.44	11/03/2017	
CDW-GOVERNMENT	INV#JMB8022, REIS		7,314.45	11/03/2017	
CDW-GOVERNMENT	INV#LA1700423, RE		43,261.25	11/03/2017	
CDW-GOVERNMENT	INV#JKN7318, REIS		1,748.18	11/03/2017	
CDW-GOVERNMENT	INV#JNB0838, REIS		16,490.00	11/03/2017	
CDW-GOVERNMENT	INV#JJV7538, REIS		3,780.00	11/03/2017	
DIVISION OF THE ST ARCHITECT	SHANDON ELEM KIT		5,125.00	11/06/2017	
SIPE	INV#2113, ASBESTOS		260.00	11/03/2017	
U.S. BANK CORPORATE PMT SYSTEM	TAYLOR, LIBRARY P		28.10	11/03/2017	
U.S. BANK CORPORATE PMT SYSTEM	TAYLOR, STAFF CHA		5,035.01	11/03/2017	
U.S. BANK CORPORATE PMT SYSTEM	RENDON, ART SUPPL		1,452.84	11/03/2017	
TOTAL FUND 21			232,076.20		
TOTAL DISTRICT			337,814.22		

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: December 12, 2017**

AGENDA ITEM TITLE:

Approval of the Budget Report

PREPARED BY:

Sadie Howard

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Attached is the Budget Report through June 30, 2018 for approval.

RECOMMENDED ACTION:

Approve the Budget Report.

UNRESTRICTED/RESTRICTED COMBINED		FUND: 01 GENERAL FUND					
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE LIMIT SOURCES :							
REVENUE DETAIL							
8011	REV LIMIT STATE AID-CURR YEAR	1,469,878.00	1,579.00	1,471,457.00	901,919.00	569,538.00	61.29
8012	Rev Limit State Aid EPA	237,069.00	30,532.00-	206,537.00	73,860.00	132,677.00	35.76
8019	REV LIMIT STATE AID-PRIOR YEAR	.00	9,770.00-	9,770.00-	.00	9,770.00-	0.00
8021	HOME OWNERS EXEMPTION	9,716.00	567.00	10,283.00	.00	10,283.00	0.00
8041	SECURED TAX ROLLS	1,603,370.00	43,890.00	1,647,260.00	277,972.85	1,369,287.15	16.87
8042	UNSECURED ROLL TAXES	40,221.00	1,366.00	41,587.00	28,946.55	12,640.45	69.60
8043	PRIOR YEARS TAXES	8,029.00	881.00	8,910.00	452.41	8,457.59	5.07
8044	SUPPLEMENTAL TAXES	58,881.00	18,959.00-	39,922.00	10,580.09	29,341.91	26.50
8045	EDUC REV AUGMENTATION FUND	142,636.00	18,176.00	160,812.00	.00	160,812.00	0.00
8097	PROPERTY TAXES TRANSFERS	94,571.00	871.00	95,442.00	.00	95,442.00	0.00
TOTAL REVENUE LIMIT SOURCES :		3,664,371.00	8,069.00	3,672,440.00	1,293,730.90	2,378,709.10	35.22
FEDERAL REVENUES :							
8181	SP ED ENTITLEMENT PER UDC	50,593.00		50,593.00	.00	50,593.00	0.00
8182	SPEC ED-DISCRETIONARY GRANTS	5,603.00		5,603.00	.00	5,603.00	0.00
8290	ALL OTHER FEDERAL REVENUES	104,585.00	8,177.00	112,762.00	20,828.08	91,933.92	18.47
TOTAL FEDERAL REVENUES :		160,781.00	8,177.00	168,958.00	20,828.08	148,129.92	12.32
OTHER STATE REVENUES :							
8550	MANDATED COST REIMBURSEMENT	9,826.00	45,995.00	55,821.00	11,398.00	44,423.00	20.41
8560	STATE LOTTERY REVENUE	58,401.00		58,401.00	1,877.95	56,523.05	3.21
8590	ALL OTHER STATE REVENUES	195,276.00	53,778.00	249,054.00	104,396.68	144,657.32	41.91
TOTAL OTHER STATE REVENUES :		263,503.00	99,773.00	363,276.00	117,672.63	245,603.37	32.39
OTHER LOCAL REVENUES :							
8650	LEASES & RENTALS	22,500.00		22,500.00	9,025.00	13,475.00	40.11
8660	INTEREST	1,350.00	2,038.00	3,388.00	2,017.26	1,370.74	59.54
8677	INTERAGENCY SERV BETWN LEA'S	46,396.00	20,765.00	67,161.00	19,504.78	47,656.22	29.04
8699	ALL OTHER LOCAL REVENUES	35,500.00	33,132.00	68,632.00	12,899.42	55,732.58	18.79
8792	TF OF APPORT FROM COE	168,190.00	564.00	168,754.00	43,802.00	124,952.00	25.95
TOTAL OTHER LOCAL REVENUES :		273,936.00	56,499.00	330,435.00	87,248.46	243,186.54	26.40
* TOTAL YEAR TO DATE REVENUES		* * 4,362,591.00 *	* 172,518.00 *	* 4,535,109.00 *	* 1,519,480.07 *	* 3,015,628.93 *	* 33.50

UNRESTRICTED/RESTRICTED COMBINED		FUND: 01 GENERAL FUND					
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
EXPENDITURE DETAIL							
CERTIFICATED SALARIES :							
1100	CERTIFICATED TEACHER	1,299,945.00	80,594.00-	1,219,351.00	382,733.43	836,617.57	31.38
1150	CERTIFICATED TCHER EXTRA DUTY	10,125.00	3,025.00-	7,100.00	650.00	6,450.00	9.15
1160	CERTIFICATED TEACHER SUBSTITUT	30,625.00	4,550.00	35,175.00	13,475.00	21,700.00	38.30
1190	CERTIFICATED TEACHER OTH ASSIG	62,167.00	4,035.00	66,202.00	9,785.84	56,416.16	14.78
1200	CERT PUPIL SUPPORT SALARY	61,899.00	1,035.00	62,934.00	19,604.38	43,329.62	31.15
1300	CERTIFICATED SUPERV & ADM SAL	30,750.00	6,150.00	36,900.00	15,375.00	21,525.00	41.66
1340	SCHOOL ADMINISTRATORS	180,837.00	3,492.00-	177,345.00	73,893.75	103,451.25	41.66
TOTAL CERTIFICATED SALARIES :		1,676,348.00	71,341.00-	1,605,007.00	515,517.40	1,089,489.60	32.11
CLASSIFIED SALARIES :							
2100	INSTRUCTIONAL AIDE SALARIES	145,314.00	16,629.00	161,943.00	46,074.17	115,868.83	28.45
2130	INSTRUCTIONAL AIDE HOURLY	890.00	352.00	1,242.00	352.21	889.79	28.35
2150	INSTRUCTIONAL AIDE EXTRA DUTY	686.00	3,893.00	4,579.00	2,585.98	1,993.02	56.47
2160	INSTRUCTIONAL AIDE SUBSTITUTE	5,000.00	2,666.00	7,666.00	4,482.39	3,183.61	58.47
2170	INSTRUCTIONAL AIDE OVERTIME	.00	351.00	351.00	351.10	.10-	100.02
2190	INSTRUCTIONAL AIDE STUDENTS	.00	7,790.00	7,790.00	9,013.48	1,223.48-	115.70
2200	CLASSIFIED SUPPORT SALARIES	296,374.00	369.00	296,743.00	108,581.40	188,161.60	36.59
2250	CLASSIFIED SUPPORT EXTRA DUTY	5,000.00		5,000.00	450.16	4,549.84	9.00
2260	CLASSIFIED SUPPORT SUBSTITUTE	3,000.00		3,000.00	592.59	2,407.41	19.75
2270	CLASSIFIED SUPPORT OVERTIME	10,500.00		10,500.00	6,975.24	3,524.76	66.43
2400	CLERICAL/TECHNICAL/OFFICE SAL	166,560.00		166,560.00	62,892.87	103,667.13	37.75
2450	CLERICAL AND OFFICE EXTRA DUTY	.00	4,000.00	4,000.00	.00	4,000.00	0.00
2460	CLERICAL & OFFICE SUBSTITUTE	.00	2,000.00	2,000.00	904.20	1,095.80	45.21
2470	CLERICAL & OFFICE OVERTIME	4,500.00	634.00	5,134.00	1,430.41	3,703.59	27.86
2900	OTHER CLASSIFIED SALARIES	20,600.00	12,660.00-	7,940.00	3,087.28	4,852.72	38.88
TOTAL CLASSIFIED SALARIES :		658,424.00	26,024.00	684,448.00	247,773.48	436,674.52	36.20
EMPLOYEE BENEFITS :							
3101	STRS CERTIFICATED	310,669.00	42,646.00	353,315.00	72,039.46	281,275.54	20.38
3102	STRS CLASSIFIED	.00	2,457.00	2,457.00	640.59	1,816.41	26.07
3201	PERS CERTIFICATED	7,371.00		7,371.00	2,046.42	5,324.58	27.76
3202	PERS CLASSIFIED	105,770.00	149.00	105,919.00	33,916.36	72,002.64	32.02
3301	SOCIAL SECURITY CERTIFICATED	3,033.00	8.00	3,041.00	787.07	2,253.93	25.88
3302	SOCIAL SECURITY CLASSIFIED	39,791.00	895.00	40,686.00	14,002.13	26,683.87	34.41
3311	MEDICARE - CERTIFICATED	23,148.00	1,920.00-	21,228.00	6,990.62	14,237.38	32.93
3312	MEDICARE - CLASSIFIED	9,308.00	210.00	9,518.00	3,341.59	6,176.41	35.10
3401	HEALTH & WELFARE CERTIFICATED	244,936.00	3,364.00-	241,572.00	71,037.66	170,534.34	29.40
3402	HEALTH & WELFARE CLASSIFIED	176,375.00	19,722.00-	156,653.00	44,371.12	112,281.88	28.32
3501	UNEMPLOYMENT - CERTIFICATED	792.00	61.00-	731.00	241.14	489.86	32.98
3502	UNEMPLOYMENT - CLASSIFIED	324.00	6.00	330.00	115.24	214.76	34.92
3601	WORKERS COMP - CERTIFICATED	39,275.00	3,152.00	42,427.00	11,907.90	30,519.10	28.06

UNRESTRICTED/RESTRICTED COMBINED				FUND: 01 GENERAL FUND			
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
EXPENDITURE DETAIL							
EMPLOYEE BENEFITS :							
3602	WORKERS COMP - CLASSIFIED	16,433.00	450.00	16,883.00	5,692.50	11,190.50	33.71
3702	RETIREE BENEFITS CLASSIFIED	.00	1,003.00	1,003.00	1,002.77	.23	99.97
TOTAL EMPLOYEE BENEFITS :		977,225.00	25,909.00	1,003,134.00	268,132.57	735,001.43	26.72
BOOKS AND SUPPLIES :							
4100	APPRVD TEXTBKS/CORE CURRICULA	69,117.00	5,652.00	74,769.00	64,443.71	10,325.29	86.19
4300	MATERIALS AND SUPPLIES	151,561.00	1,971.00	153,532.00	26,773.99	126,758.01	17.43
4310	FUEL GAS	25,000.00		25,000.00	6,233.71	18,766.29	24.93
4318	COPIER USAGE	20,340.00		20,340.00	7,206.60	13,133.40	35.43
4319	TIRES AND TUBES	3,700.00		3,700.00	1,292.19	2,407.81	34.92
4320	GREASE & OIL	600.00		600.00	478.05	121.95	79.67
4321	CUSTODIAL SUPPLIES	7,000.00		7,000.00	4,271.80	2,728.20	61.02
4325	TOOLS	500.00	100.00	600.00	267.22	332.78	44.53
4339	REPAIR PARTS	5,300.00		5,300.00	3,929.11	1,370.89	74.13
4355	SOFTWARE	.00	357.00	357.00	357.00	.00	100.00
4380	PAPER	4,500.00		4,500.00	912.57	3,587.43	20.27
4398	FUEL TAX	100.00		100.00	87.47	12.53	87.47
4400	NON-CAPITALIZED EQUIPMENT	22,446.00	9,333.00	31,779.00	29,400.69	2,378.31	92.51
TOTAL BOOKS AND SUPPLIES :		310,164.00	17,413.00	327,577.00	145,654.11	181,922.89	44.46
SERVICES, OTHER OPER. EXPENSE:							
5110	Subagmt SPED outside agency	96,795.00	22,000.00-	74,795.00	7,641.25	67,153.75	10.21
5200	TRAVEL & CONFERENCE	31,435.00	27,074.00	58,509.00	45,189.11	13,319.89	77.23
5230	MILEAGE	1,300.00		1,300.00	411.49	888.51	31.65
5300	DUES & MEMBERSHIPS	9,693.00	976.00	10,669.00	8,569.00	2,100.00	80.31
5400	INSURANCE	25,883.00	5,603.00	31,486.00	31,486.30	.30-	100.00
5510	WATER	5,974.00		5,974.00	1,268.20	4,705.80	21.22
5520	GAS	7,004.00	199.00	7,203.00	491.74	6,711.26	6.82
5530	ELECTRICITY	66,950.00		66,950.00	39,257.48	27,692.52	58.63
5550	DISPOSAL/GARBAGE REMOVAL	12,401.00		12,401.00	4,918.61	7,482.39	39.66
5600	RENTALS,LEASES,REPAIRS,IMPROVM	5,000.00		5,000.00	.00	5,000.00	0.00
5640	REPAIRS/MAINT OF EQUIPMENT	12,800.00		12,800.00	3,125.00	9,675.00	24.41
5650	REPAIRS/MAIN - VEHICLES	2,000.00		2,000.00	.00	2,000.00	0.00
5800	PROFES'L/CONSULTG SVCS/OP EXP	76,313.00	7,984.00	84,297.00	44,317.87	39,979.13	52.57
5810	SERVICES PROVIDED BY SLOCOE	86,417.00		86,417.00	2,360.99	84,056.01	2.73
5822	MAINTENANCE AGREEMENTS	6,075.00		6,075.00	337.50	5,737.50	5.55
5830	HAZARDOUS WASTE DISPOSAL	1,273.00		1,273.00	.00	1,273.00	0.00
5840	PHYSICAL EXAMS-FINGERPRINTING	700.00		700.00	576.00	124.00	82.28
5845	RANDOM DRUG/ALCOHOL TESTING	500.00		500.00	162.00	338.00	32.40
5855	OUTSIDE PRINTING	919.00	359.00	1,278.00	1,033.42	244.58	80.86
5865	IN LIEU OF TRANSPORTATION	11,200.00		11,200.00	553.19	10,646.81	4.93

UNRESTRICTED/RESTRICTED COMBINED		FUND: 01 GENERAL FUND					
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
EXPENDITURE DETAIL							
SERVICES, OTHER OPER. EXPENSE:							
5872	LEGAL FEES	27,443.00		27,443.00	376.87	27,066.13	1.37
5874	AUDIT FEES	5,871.00	1,000.00	6,871.00	790.00	6,081.00	11.49
5890	OTHER SERVICES	3,500.00		3,500.00	.00	3,500.00	0.00
5894	LICENSES AND PERMITS	300.00		300.00	.00	300.00	0.00
5896	FEES	600.00	21.00	621.00	21.00	600.00	3.38
5922	COMMUNICATION - TELEPHONE SVCS	10,450.00	3,946.00	14,396.00	3,105.96	11,290.04	21.57
5930	COMMUNICATION - POSTAGE/METER	4,000.00		4,000.00	1,333.83	2,666.17	33.34
TOTAL SERVICES, OTHER OPER. EXPENSE:		512,796.00	25,162.00	537,958.00	197,326.81	340,631.19	36.68
CAPITAL OUTLAY:							
6400	EQUIPMENT	.00	14,000.00	14,000.00	14,000.00	.00	100.00
TOTAL CAPITAL OUTLAY:		.00	14,000.00	14,000.00	14,000.00	.00	100.00
OTHER OUTGOING:							
7141	OTH TUIT,EXC CST PMT TO DIST	155,811.00	11,730.00-	144,081.00	.00	144,081.00	0.00
7142	OTH TUIT,EXC CST PMT TO COE	191,602.00	4,797.00-	186,805.00	.00	186,805.00	0.00
TOTAL OTHER OUTGOING:		347,413.00	16,527.00-	330,886.00	.00	330,886.00	0.00
DIRECT SUPPORT/INDIRECT COSTS:							
TOTAL DIRECT SUPPORT/INDIRECT COSTS:		.00	.00	.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE EXPENDITURES		* 4,482,370.00	* 20,640.00	* 4,503,010.00	* 1,388,404.37	* 3,114,605.63	* 30.83
OTHER FINANCING SOURCES (USES)							
CONTRIB.- RESTRICTED PROGRAMS:							
TOTAL CONTRIB.- RESTRICTED PROGRAMS:		.00	.00	.00	.00	.00	NO BDGT
* TOTAL YEAR TO DATE OTHER FINANCING		* .00	* .00	* .00	* .00	* .00	* NO BDGT

UNRESTRICTED/RESTRICTED COMBINED		FUND: 01 GENERAL FUND			
OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE	
ASSETS AND LIABILITIES :					
FUND RECONCILIATION					
9110	CASH IN COUNTY TREASURY	670,301.60	209,756.34	880,057.94	
9130	REVOLVING CASH ACCOUNT	1,000.00	500.00	1,500.00	
9210	ACCOUNTS RECEIVABLE PRIOR YEAR	176,260.99	159,579.15-	16,681.84	
9310	DUE FROM OTHER FUNDS	13,147.25	9,385.25-	3,762.00	
9330	PREPAID EXPENDITURES (EXPENSES)	2,037.88	2,037.88-	.00	
9508	SALES TAX PAYABLE	216.30-	.00	216.30-	
9509	CURRENT LIABILITIES-NEW YEAR	9,663.00	9,663.00	9,663.00	
9510	ACCOUNTS PAYABLE (CURRENT LIAB)	46,042.59-	27,773.29	18,269.30-	
9515	UNEMPLOYMENT	68.18	127.36	195.54	
9516	W/COMP PASS THROUGH		10,159.76-	10,159.76-	
9521	MEDICAL	137,919.67-	63,435.07	74,484.60-	
9550	PAYROLL HAND WARRANTS	34.00-	.00	34.00-	
9650	DEFERRED REVENUE	1,190.68-	1,190.68	.00	
* NET YEAR TO DATE FUND BALANCE		677,412.66 *	131,283.70 *	808,696.36 *	
9791	FUND BAL-BEGINNING BALANCE	677,412.66-	.00	677,412.66-	
* EXCESS REVENUES (EXPENDITURES)		.00 *	131,283.70 *	131,283.70 *	
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE					
A.	REVENUES	4,362,591.00	172,518.00	4,535,109.00	1,519,480.07 3,015,628.93 33.50
B.	EXPENDITURES	4,482,370.00	20,640.00	4,503,010.00	1,388,404.37 3,114,605.63 30.83
C.	EXCESS REVENUES (EXPENDITURES)	119,779.00-	151,878.00	32,099.00	131,075.70 98,976.70- 408.34
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00 NO BDGT
E.	NET CHANGE IN FUND BALANCE	119,779.00-	151,878.00	32,099.00	131,075.70 98,976.70- 408.34
F. FUND BALANCE :					
	BEGINNING BALANCE (9791)	677,412.66	.00	677,412.66	.00 100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00 NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00 NO BDGT
	ADJUSTED BEGINNING BALANCE	677,412.66	.00	677,412.66	.00 100.00
G.	ENDING BALANCE	557,633.66	151,878.00	709,511.66	98,976.70- 113.94

UNRESTRICTED/RESTRICTED COMBINED FUND: 13 CAFETERIA FUND

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
FEDERAL REVENUES :							
8220	CHILD NUTRITION PROGRAMS	213,062.00		213,062.00	6,749.28	206,312.72	3.16
8290	ALL OTHER FEDERAL REVENUES	.00	40,950.00	40,950.00	40,950.00	.00	100.00
TOTAL FEDERAL REVENUES :							
		213,062.00	40,950.00	254,012.00	47,699.28	206,312.72	18.77
OTHER STATE REVENUES :							
8520	CHILD NUTRITION	16,289.00		16,289.00	830.06	15,458.94	5.09
TOTAL OTHER STATE REVENUES :							
		16,289.00	.00	16,289.00	830.06	15,458.94	5.09
OTHER LOCAL REVENUES :							
8634	FOOD SERVICE SALES	18,129.00	539.00	18,668.00	2,698.24	15,969.76	14.45
8660	INTEREST	.00	102.00	102.00	102.17	.17	100.16
8699	ALL OTHER LOCAL REVENUES	4,326.00	3,762.00	8,088.00	1,410.26	6,677.74	17.43
TOTAL OTHER LOCAL REVENUES :							
		22,455.00	4,403.00	26,858.00	4,210.67	22,647.33	15.67
* TOTAL YEAR TO DATE REVENUES							
		251,806.00 *	45,353.00 *	297,159.00 *	52,740.01 *	244,418.99 *	17.74

EXPENDITURE DETAIL

CLASSIFIED SALARIES :							
2200	CLASSIFIED SUPPORT SALARIES	58,721.00	11,920.00	70,641.00	23,165.79	47,475.21	32.79
2250	CLASSIFIED SUPPORT EXTRA DUTY	2,562.00	518.00	3,080.00	973.02	2,106.98	31.59
2260	CLASSIFIED SUPPORT SUBSTITUTE	.00	39.00	39.00	38.82	.18	99.53
2300	CLASSIFIED SUPERV & ADMIN SAL	42,500.00	2,126.00	44,626.00	17,582.45	27,043.55	39.39
2960	OTHER CLASSIFIED SUBSTITUTE	.00	116.00	116.00	116.46	.46	100.39
TOTAL CLASSIFIED SALARIES :							
		103,783.00	14,719.00	118,502.00	41,876.54	76,625.46	35.33
EMPLOYEE BENEFITS :							
3202	PERS CLASSIFIED	17,227.00	777.00-	16,450.00	6,159.69	10,290.31	37.44
3302	SOCIAL SECURITY CLASSIFIED	6,434.00	522.00-	5,912.00	2,369.81	3,542.19	40.08
3312	MEDICARE - CLASSIFIED	1,504.00	121.00-	1,383.00	554.29	828.71	40.07
3402	HEALTH & WELFARE CLASSIFIED	33,444.00	1,761.00	35,205.00	10,561.74	24,643.26	30.00
3502	UNEMPLOYMENT - CLASSIFIED	51.00	3.00-	48.00	19.11	28.89	39.81
3602	WORKERS COMP - CLASSIFIED	2,563.00	2.00	2,565.00	944.08	1,620.92	36.80
TOTAL EMPLOYEE BENEFITS :							
		61,223.00	340.00	61,563.00	20,608.72	40,954.28	33.47

UNRESTRICTED/RESTRICTED COMBINED		FUND: 13 CAFETERIA FUND					
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
EXPENDITURE DETAIL							
BOOKS AND SUPPLIES :							
4300	MATERIALS AND SUPPLIES	6,000.00		6,000.00	2,802.04	3,197.96	46.70
4355	SOFTWARE	.00	305.00	305.00	305.00	.00	100.00
4700	FOOD	80,000.00		80,000.00	26,097.70	53,902.30	32.62
TOTAL BOOKS AND SUPPLIES :		86,000.00	305.00	86,305.00	29,204.74	57,100.26	33.83
SERVICES, OTHER OPER. EXPENSE:							
5800	PROFES'L/CONSULTG SVCS/OP EXP	500.00		930.00	569.50	360.50	61.23
5894	LICENSES AND PERMITS	300.00	430.00	300.00	.00	300.00	0.00
TOTAL SERVICES, OTHER OPER. EXPENSE:		800.00	430.00	1,230.00	569.50	660.50	46.30
CAPITAL OUTLAY :							
6400	EQUIPMENT	.00	40,950.00	40,950.00	.00	40,950.00	0.00
TOTAL CAPITAL OUTLAY :		.00	40,950.00	40,950.00	.00	40,950.00	0.00
* TOTAL YEAR TO DATE EXPENDITURES		* 251,806.00 *	* 56,744.00 *	* 308,550.00 *	* 92,259.50 *	* 216,290.50 *	* 29.90

UNRESTRICTED/RESTRICTED COMBINED		FUND: 13 CAFETERIA FUND		
OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
ASSETS AND LIABILITIES :				
FUND RECONCILIATION				
9110	CASH IN COUNTY TREASURY	40,950.00	51,925.03-	10,975.03-
9210	ACCOUNTS RECEIVABLE PRIOR YEAR	38,017.87	38,017.87-	.00
9508	SALES TAX PAYABLE	37.42-	.00	37.42-
9510	ACCOUNTS PAYABLE (CURRENT LIAB)	88.16-	88.16-	.00
9610	DUE TO OTHER FUNDS	13,147.25-	9,385.25	3,762.00-
9650	DEFERRED REVENUE	40,950.00-	40,950.00	.00
* NET YEAR TO DATE FUND BALANCE * *		24,745.04 *	39,519.49-*	14,774.45-*
9791	FUND BAL-BEGINNING BALANCE	24,745.04-	.00	24,745.04-
* EXCESS REVENUES (EXPENDITURES) * *		.00 *	39,519.49-*	39,519.49-*

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	251,806.00	45,353.00	297,159.00	52,740.01	244,418.99	17.74
B.	EXPENDITURES	251,806.00	56,744.00	308,550.00	92,259.50	216,290.50	29.90
C.	EXCESS REVENUES (EXPENDITURES)	.00	11,391.00-	11,391.00-	39,519.49-	28,128.49	346.93
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	11,391.00-	11,391.00-	39,519.49-	28,128.49	346.93
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	24,745.04	.00	24,745.04	24,745.04	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	24,745.04	.00	24,745.04	24,745.04	.00	100.00
G.	ENDING BALANCE	24,745.04	11,391.00-	13,354.04	14,774.45-	28,128.49	0.00

UNRESTRICTED/RESTRICTED COMBINED		FUND: 21 BUILDING FUND - BOND PROCEEDS					
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	.00	6,894.00	6,894.00	6,894.13	.13-	100.00
TOTAL OTHER LOCAL REVENUES :		.00	6,894.00	6,894.00	6,894.13	.13-	100.00
* TOTAL YEAR TO DATE REVENUES	**	.00 *	6,894.00 *	6,894.00 *	6,894.13 *	.13-*	100.00
EXPENDITURE DETAIL							
CLASSIFIED SALARIES :							
2250	CLASSIFIED SUPPORT EXTRA DUTY	.00	29,676.00	29,676.00	20,058.66	9,617.34	67.59
2270	CLASSIFIED SUPPORT OVERTIME	.00	176.00	176.00	175.68	.32	99.81
TOTAL CLASSIFIED SALARIES :		.00	29,852.00	29,852.00	20,234.34	9,617.66	67.78
EMPLOYEE BENEFITS :							
3202	PERS CLASSIFIED	.00	786.00	786.00	786.29	.29-	100.03
3302	SOCIAL SECURITY CLASSIFIED	.00	1,255.00	1,255.00	1,254.54	.46	99.96
3312	MEDICARE - CLASSIFIED	.00	293.00	293.00	293.41	.41-	100.13
3502	UNEMPLOYMENT - CLASSIFIED	.00	10.00	10.00	10.12	.12-	101.20
3602	WORKERS COMP - CLASSIFIED	.00	500.00	500.00	499.78	.22	99.95
TOTAL EMPLOYEE BENEFITS :		.00	2,844.00	2,844.00	2,844.14	.14-	100.00
SERVICES, OTHER OPER. EXPENSE:							
5630	REPAIRS/MAINT - BUILDING	.00	2,430.00	2,430.00	2,430.04	.04-	100.00
5800	PROFES'L/CONSULTG SVCS/OP EXP	.00	10,000.00	10,000.00	1,500.00	8,500.00	15.00
TOTAL SERVICES, OTHER OPER. EXPENSE:		.00	12,430.00	12,430.00	3,930.04	8,499.96	31.61
CAPITAL OUTLAY :							
6170	LAND IMPROVEMENT	.00	157,262.00	157,262.00	53,127.00	104,135.00	33.78
6200	BUILDINGS & IMPROVEMNT OF BLDG	.00	2,191,420.00	2,191,420.00	527,140.15	1,664,279.85	24.05
6220	ARCHITECT FEES	.00	35,431.00	35,431.00	35,431.20	.20-	100.00
6400	EQUIPMENT	.00			27,327.30	27,327.30-	NO BDGT
6423	Technology Equipment	.00	595,598.00	595,598.00	539,530.24	56,067.76	90.58
6500	EQUIPMENT REPLACEMENT	.00	120,146.00	120,146.00	120,145.39	.61	99.99
TOTAL CAPITAL OUTLAY :		.00	3,099,857.00	3,099,857.00	1,302,701.28	1,797,155.72	42.02
* TOTAL YEAR TO DATE EXPENDITURES	**	.00 *	3,144,983.00 *	3,144,983.00 *	1,329,709.80 *	1,815,273.20 *	42.28

UNRESTRICTED/RESTRICTED COMBINED FUND: 21 BUILDING FUND - BOND PROCEEDS

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
ASSETS AND LIABILITIES :				
FUND RECONCILIATION				
9110	CASH IN COUNTY TREASURY	3,148,853.41	1,326,686.31-	1,822,167.10
9510	ACCOUNTS PAYABLE (CURRENT LIAB)	3,870.64-	3,870.64	.00
* NET YEAR TO DATE FUND BALANCE **				
		3,144,982.77 *	1,322,815.67-*	1,822,167.10 *
9791	FUND BAL-BEGINNING BALANCE	3,144,982.77-	.00	3,144,982.77-
* EXCESS REVENUES (EXPENDITURES) **				
		.00 *	1,322,815.67-*	1,322,815.67-*

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	.00	6,894.00	6,894.00	6,894.13	.13-	100.00
B.	EXPENDITURES	.00	3,144,983.00	3,144,983.00	1,329,709.80	1,815,273.20	42.28
C.	EXCESS REVENUES (EXPENDITURES)	.00	3,138,089.00-	3,138,089.00-	1,322,815.67-	1,815,273.33-	42.15
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	3,138,089.00-	3,138,089.00-	1,322,815.67-	1,815,273.33-	42.15
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	3,144,982.77	.00	3,144,982.77	3,144,982.77	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	3,144,982.77	.00	3,144,982.77	3,144,982.77	.00	100.00
G.	ENDING BALANCE	3,144,982.77	3,138,089.00-	6,893.77	1,822,167.10	1,815,273.33-	6432.08

UNRESTRICTED/RESTRICTED COMBINED		FUND: 25 CAPITAL FACILITIES FUND					
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	.00	74.00	74.00	74.34	.34-	100.45
8681	MITIGATION/DEVELOPER FEES	.00	1,836.00	1,836.00	1,836.00	.00	100.00
TOTAL OTHER LOCAL REVENUES :		.00	1,910.00	1,910.00	1,910.34	.34-	100.01
* TOTAL YEAR TO DATE REVENUES		.00 *	1,910.00 *	1,910.00 *	1,910.34 *	.34-*	100.01

UNRESTRICTED/RESTRICTED COMBINED		FUND: 25 CAPITAL FACILITIES FUND			
OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE	
ASSETS AND LIABILITIES :					
FUND RECONCILIATION					
9110	CASH IN COUNTY TREASURY	27,556.31	1,910.34	29,466.65	
*	NET YEAR TO DATE FUND BALANCE	27,556.31 *	1,910.34 *	29,466.65 *	
9791	FUND BAL-BEGINNING BALANCE	27,556.31-	.00	27,556.31-	
*	EXCESS REVENUES (EXPENDITURES)	.00 *	1,910.34 *	1,910.34 *	
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE					
A.	REVENUES	.00	1,910.00	1,910.34	.34- 100.01
B.	EXPENDITURES	.00	.00	.00	.00 NO BDGT
C.	EXCESS REVENUES (EXPENDITURES)	.00	1,910.00	1,910.34	.34- 100.01
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00 NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	1,910.00	1,910.34	.34- 100.01
F.	FUND BALANCE :				
	BEGINNING BALANCE (9791)	27,556.31	.00	27,556.31	.00 100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00 NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00 NO BDGT
	ADJUSTED BEGINNING BALANCE	27,556.31	.00	27,556.31	.00 100.00
G.	ENDING BALANCE	27,556.31	1,910.00	29,466.65	.34- 100.00

UNRESTRICTED/RESTRICTED COMBINED		FUND: 40 SPECIAL RESERVE - CAP OUTLAY					
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	.00	3.00	3.00	3.43	.43-	114.33
TOTAL OTHER LOCAL REVENUES :		.00	3.00	3.00	3.43	.43-	114.33
* TOTAL YEAR TO DATE REVENUES	* *	.00 *	3.00 *	3.00 *	3.43 *	.43-*	114.33

UNRESTRICTED/RESTRICTED COMBINED		FUND: 40 SPECIAL RESERVE - CAP OUTLAY		
OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE

FUND RECONCILIATION

ASSETS AND LIABILITIES :

9110	CASH IN COUNTY TREASURY	1,268.87	3.43	1,272.30
* NET YEAR TO DATE FUND BALANCE **		1,268.87 *	3.43 *	1,272.30 *
9791	FUND BAL-BEGINNING BALANCE	1,268.87-	.00	1,268.87-
* EXCESS REVENUES (EXPENDITURES) **		.00 *	3.43 *	3.43 *

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
------------------	-------------	-------------------	-----------------------	-------------------	--------------------	-------------------	------------------

REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

A.	REVENUES	.00	3.00	3.00	3.43	.43-	114.33
B.	EXPENDITURES	.00	.00	.00	.00	.00	NO BDGT
C.	EXCESS REVENUES (EXPENDITURES)	.00	3.00	3.00	3.43	.43-	114.33
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	3.00	3.00	3.43	.43-	114.33

F. FUND BALANCE :

BEGINNING BALANCE (9791)	1,268.87	.00	1,268.87	1,268.87	.00	100.00
AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
ADJUSTED BEGINNING BALANCE	1,268.87	.00	1,268.87	1,268.87	.00	100.00
G. ENDING BALANCE	1,268.87	3.00	1,271.87	1,272.30	.43-	100.03

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: December 12, 2017**

AGENDA ITEM TITLE:

Approval of the Student Body Funds

PREPARED BY:

Sadie Howard

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Attached for your review and approval are the Student Body Funds for Shandon Elementary School and Shandon High School for the month of October 2017.

RECOMMENDED ACTION:

Approve the Student Body Funds.

Shandon Elementary ASB Heritage Oaks Bank
October 1, 2017

CLASSES/CLUBS	BALANCE FORWARD 9/30/2017	CLUB XFERS	CASH RECEIVED	WITHDRAWALS	ENDING BALANCE 10/31/2017
SES ABS General	\$ 4,477.02		\$ 144.65	\$ 620.70	\$ 4,000.97
SES ASB Middle School	\$ 650.78				\$ 650.78
8th Grade	\$ 1,565.55				\$ 1,565.55
Library	\$ 154.85				\$ 154.85
Parkfield	\$ 88.45				\$ 88.45
Gate	\$ -		\$ 297.70	\$ 90.00	\$ 207.70
TOTAL	\$ 6,936.65	\$ -	\$ 442.35	\$ 710.70	\$ 6,668.30



SHANDON UNIFIED SCHOOL DISTRICT
SHANDON HIGH SCHOOL STATEMENT OF STUDENT BODY FUNDS
 October-2017

CLASSES CLUBS	Authorized Advisor	ENDING BAL. 9/30/2017	BALANCE FORWARD	WITHDRAWALS	DEPOSITS	ENDING BAL. 10/31/2017
High General	D. Sciocchetti	\$ 1,477.78	\$ 1,477.78	1,596.55	1,283.78	1,165.01
Seniors	Fuller/Morton	\$ 1,975.82	\$ 1,975.82	35.00	582.67	2,523.49
Junior	Cherry/Voorheis	\$ 1,201.20	\$ 1,201.20	86.16	136.82	1,251.86
Sophomore	Carroll/Acebo	\$ 1,226.32	\$ 1,226.32	76.80	126.50	1,276.02
Freshman	D. Sciocchetti/Stuart	\$ -	\$ -	35.00	125.00	90.00
Comm. Outreach Project	D. Sciocchetti	\$ 1,156.00	\$ 1,156.00			1,156.00
FNL	D. Sciocchetti	\$ 110.15	\$ 110.15			110.15
Gate/Officials	Taylor/BUS.OFFICE	\$ -	\$ -	1,134.00	1,071.25	(62.75)
Ag Mechanics Class	Fuller	\$ 619.71	\$ 619.71		103.00	722.71
Art Class	Acebo	\$ 24.22	\$ 24.22			24.22
Drama Class	Carroll	\$ 522.07	\$ 522.07			522.07
CTE Class	D. Sciocchetti	\$ 87.48	\$ 87.48			87.48
F.F.A. General	Morton/Fuller	\$ 8,583.23	\$ 8,583.23	1,130.00	5,116.00	12,569.23
F.F.A. Revolving	Morton/Fuller	\$ 2,476.70	\$ 2,476.70			2,476.70
Stadium Project	Taylor	\$ 8,462.57	\$ 8,462.57			8,462.57
YearBook Class	D. Sciocchetti	\$ -	\$ -			0.00
S-BLOCK	Taylor	\$ 1,689.95	\$ 1,689.95			1,689.95
*Football	Taylor	\$ 178.44	\$ 178.44			178.44
*H.S. Volleyball	Taylor	\$ 141.90	\$ 141.90			141.90
*Basketball	Taylor	\$ 85.32	\$ 85.32			85.32
*Softball	Taylor	\$ -	\$ -			0.00
*Baseball	Taylor	\$ -	\$ -			0.00
TOTAL in Fund Balances/Ties to Bank Balance		\$ 30,018.86	\$ 30,018.86	\$ 4,093.51	\$ 8,545.02	\$ 34,470.37



SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: December 12, 2017

AGENDA ITEM TITLE:

Approval of the Personnel Action Report

PREPARED BY:

Teresa Taylor

AGENDA SECTION:

☐ Reports ☒ Consent ☐ Action ☐ First Reading ☐ Information ☐ Resolution

PERSONNEL ACTION REPORT

NEW HIRES

David Salas

CLASSIFICATION

Certificate Substitute Teacher

EFFECTIVE DATE

Nov. 9, 2017

SPORT COACHES

Enrique Ramirez

M.S. Boys Basketball

Nov. 27, 2017

RECOMMENDED ACTION:

Approval of the Personnel Action Report

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: December 12, 2017**

AGENDA ITEM TITLE:

Approval of Out of Country Trip- Cross Country

PREPARED BY:

Shannon Kepins

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:**Overnight Transportation Request: Bermuda International Race Weekend**

Two Shandon School District students will be attending the Bermuda International Race Weekend through the Cross Country program. The trip will be chaperoned by Steve Martin and Jessie Wesch. The event will take place January 4-15, 2018. Upon approval of this request, flights and lodging will be booked by Steve Martin. The current plan is to fly out of either San Francisco International Airport or San Jose Airport.

Steve Martin and Jessie Wesch will transport the students to the Airport.

RECOMMENDED ACTION:

Approval

Shandon School District Activity Request Form
For All School Related Activities

Name of Activity: Bermuda International Race **Requested By:** Aleksandr Hewitt
Date(s) of Activity: 1/4-1/15/2018 **Set Up Time:** _____ **Event Beginning Time:** _____ **Ending Time:** _____
Explanation of Activity: Two students will participate in the 2018 Bermuda International Race Weekend. Supervised by Steve Martin and Johna Hurl (Mother).

- Fundraising activities must include expected income and expenses as well as what profits will be used for.
- Appropriate parent permission slips for off campus student activities must be signed by parents, copied and turned in to site administration before the activity.
- Complete the back side of this form for transportation needs.
- Complete a Purchase Order or Check Request for any Expenses associated with this activity.
- Attach flyer or other information for conference.

Expected Participation: # of Students 2 # of Staff 1 #

Chaperone Names: Steve Martin Johna Hurl (Mother)

Facilities Needed: (site and room number or area name): N/A

Equipment /Set Up Needs N/A
 (micro-phone, tables, chairs, gym floor mat, sound system, screen, computer, projector, etc.)

ASB/Class/Club Activities Only:

Students Committee Members

Signatures

Date

Set Up

Clean Up

Club/Class Advisor

ASB Advisor

Principal Approval

Superintendent Approval

Only For Field Trip, Conferences and Assemblies

Board Approval

Only For Overnight Field Trips With Students

Loree Lay 11-30-17

Date Placed on District Calendar _____ Initial _____

Shandon Unified School District
Transportation Request / Trip Sheet

Activity: Bermuda International Race Destination: Bermuda Date(s) of Trip 1/4-1/15/18
Overnight? ☒ Yes ☐ No

of Passengers 4 Departure Time From Shandon 1/4/2018 Return to Shandon 1/15/2018

Vehicle Requested: Bus ☐ Van ☐ Car ☐ N/A

Requested By: Aleksandr Hewitt Date Requested 11/30/2017

Names of Supervisor/Chaperones:

1. Steve Martin 2. Johna Hurl (Mother) 3. _____
4. _____ 5. _____ 6. _____

Special Billing Intructions: _____

List all stops needed and provide direction and any other pertinent information regarding the trip:-

Shandon High School- Leaving: 1/4/2018, Time: TBD

San Francisco International Airport or San Jose Airport- Time: TBD

Bermuda International Race Weekend, Bermuda

San Francisco International Airport or San Jose Airport- Time: TBD

Shandon High School- Returning 1/15/2018 Time: TBD

Only stops listed and approved by administration can be made. Stops listed do not have to be made.

Transportation Department

Driver Assigned: Steve Martin / Johna Hurl Bus Number N/A

Completed by Driver:

Time Reported for Work	_____	Time Reported for Trip	_____	Ending Odometer	_____
Time Completed Work	_____	Time Completed Trip	_____	Beginning Odometer	_____
Total Daily Hours	_____	Driver's Trip Hours	_____	Total Trip Miles	_____

Obtain credit card for all trips, stop to refuel as needed. In the event that an undesignated stop becomes necessary, it will be at the drivier's discretion.

Driver's Signature _____ Date _____

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: December 12, 2017**

AGENDA ITEM TITLE:

Approval of Positive Certification of First Interim Report for School Year 2017-18

PREPARED BY:

Sonia Stuart

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Education Code Sections 42131 and 33127 require that Interim Financial Reports be filed to update Fiscal Year Budget Projections. This is the first of two required interim reports, covering the period July 1 – October 31, 2017. Fund budgets will be updated to reflect the Interim Report projections when reviewed by the Board and approved by the County Superintendent of Schools. The review and approval must take place by December 15, 45 days after the close of the first period.

RECOMMENDED ACTION:

Approval of Positive Certification of First Interim Report for School Year 2017-18

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Teresa Taylor, Superintendent

2017-2018

First Interim

Period Ending October 31, 2017

Board Members

Marlene Thomason
Kate Twisselman
Van Parlet
Jennifer Moe

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: _____

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: Sonia Stuart

Telephone: 805-782-7216

Title: Fiscal Specialist II

E-mail: sstuart@slococoe.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Teresa Taylor, Superintendent

2017-2018

First Interim

Period Ending October 31, 2017

Board Members

Marlene Thomason
Kate Twisselman
Van Parlet
Jennifer Moe

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: _____

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: Sonia Stuart

Telephone: 805-782-7216

Title: Fiscal Specialist II

E-mail: sstuart@slococoe.org

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CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	n/a	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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Trustees
Meeting Date: December 12, 2017

TO: Board of Trustees

FROM: Sonia Stuart, SLOCOE Fiscal Specialist II

SUBJECT: 2017-18 First Interim Financial Report Narrative

Pursuant to Education code 42131 and 33127, the 2017-18 First Interim Financial Report is presented for the Board's review and approval. This is the first of two required reports, covering the period from July 1, 2017 – October 31, 2017. The First Interim Report reflects the most current assumptions as reported on the School Services of California School District and County Office Financial Projection Dashboard Final Budget Version (attached) and includes the district's financial position and assumptions as of October 31, 2017.

During the transition to full LCFF implementation, COLA is not the only determinant of increases in funding. The difference between a district's starting point and its LCFF target creates the LCFF Gap. The state's LCFF funded Percentage of Gap along with the COLA will determine increases in funding per average daily attendance for all districts until full implementation. The state has a goal of reaching full implementation by 2020-21.

State revenues are based on projected state revenue growth as forecast by the Department of Finance. State revenues are dependent on variable revenue sources, such as personal income tax. LCFF year-over-year increases are dependent on annual state general fund revenue growth as allocated through the annual state budget process.

The Governor continues to emphasize that general fund revenue growth in the current and budget years, if it occurs, will be increasingly dependent upon volatile capital gains collections. Accordingly, additional caution is necessary in negotiating multiple year agreements.

LCAP progress/update:

Shandon Joint Unified School District has adopted four goals and is implementing over 30 actions to assist in meeting the goals. The majority of the actions were developed to support our work in goal 2, *Increase academic achievement for all students so that they are career and college ready*. This design was intentional as this goal has the most direct impact on student outcomes. This Fall, we successfully deployed one to one devices to all students in grades 3-12. This directly benefits student learning by increasing technology knowledge, test taking skills, and access to current events and educational applications. Multi-tiered systems of support are being utilized in grades k-5 through differentiated reading instruction, intervention and progress monitoring through Fountas and Pinnell and the support of a Reading Intervention teacher. 6th-12th grade students are actively engaged in the California College Guidance Initiative and Career Technical Education classes designed to prepare students for future success in college and career. In addition, parent engagement is progressing with Back to School Night, Muffins with Mom, Parent Resource Fair, Newsletters and School Site Council and DELAC meetings. Improvements to school climate are also being addressed through the creation of a coherent and consistent plan for behavioral expectations, incentives and discipline for k-5 students. The District is tracking LCAP expenditures using Resource 0709 and D2 code 0709.

Financial Highlights

Fund 01 – General Fund

The General Fund is the chief operating fund of the district. The General Fund is used to account for the ordinary operations of the district with transactions recorded as Unrestricted or Restricted funding sources.

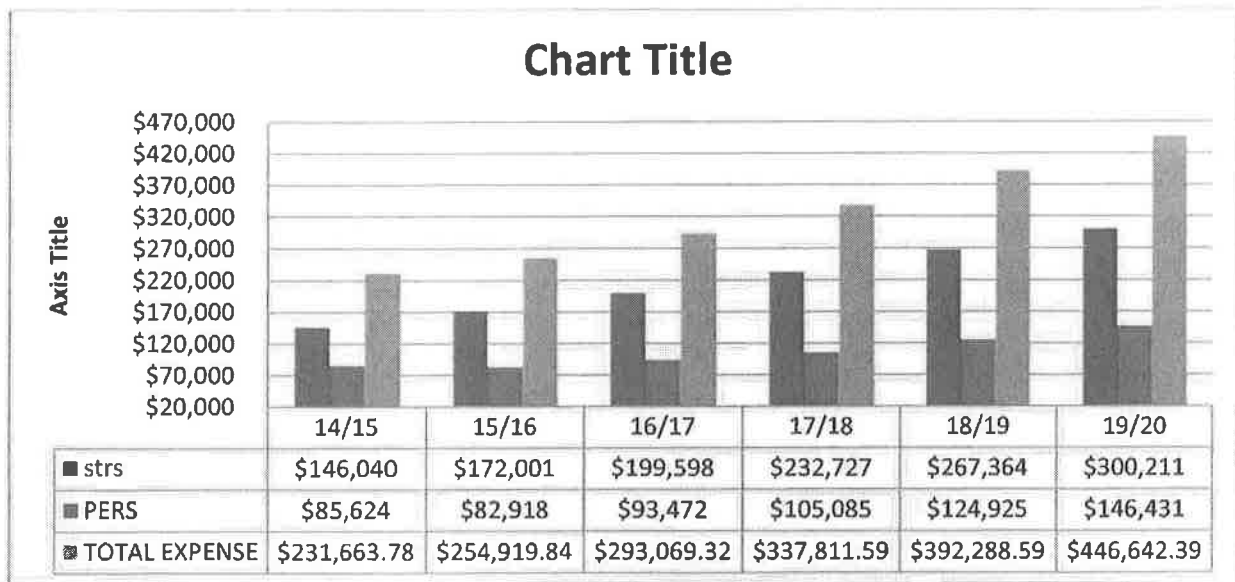
Revenue Assumptions:

- Enrollment and ADA fluctuate throughout the school year. They will be adjusted at Second Interim
 - Current Year estimated Enrollment is 318, a decrease of 3 budgeted
 - Current Year estimated ADA is 302.10, a decrease of 2.85 ADA budgeted
- Current Year estimated Supplemental Unduplicated Count is 78.32%, a decrease of .37% budgeted
- Increase in overall LCFF Revenue due to increase in Gap funding % \$8,069
 - Increase in LCFF Revenue \$17,839
 - Audit Adjustment- overstated 1 ADA in 2016-17 (-\$9,770)
- Increase in Federal Revenues due to Title I, II, III dollars and REAP \$8,177
- Increase in State Revenue due to One Time Mandate and STRS on Behalf \$99,773
- Increase in Other Local Revenue due to Cuesta CCPT, transportation invoicing and various donations. Total increase of \$56,499
- ***Total increase in Revenues \$172,518***

Expenditure Assumptions

- Decrease of Certificated salaries due to movement of some Athletic stipends from Certificated to Classified and savings from newly hired teachers at a lower step and column than what was budgeted. (-\$63,551)
- Increase in Classified salaries due to increased FTE for Special Ed Para-educators, Clerical extra duty/sub, movement of some Athletic stipends from Certificated to Classified and YMCA Tutor (offset with donations) \$31,231
- Increase in Employee benefits due to increase in Certificated and Classified salaries mentioned above and STRS on Behalf (offset with revenues) \$34,205
- Increase in Books and Supplies due to Cuesta CCPT, Spanish books and various expenditure budgets for donations received \$17,413
- Increase in Operating Expenses due to Cuesta CCPT/College Readiness carry forward balances \$24,162
- Increase in Capital Outlay due to purchase of AG truck using CTEIG Grant revenue and purchase of MOT tractor using General Fund \$25,793
- Decrease in Other Outgo due to decrease in Special Ed contracts of (-\$16,527)
- ***Total increase in Expenditures \$52,726***

STRS and PERS employer costs are projected to absorb significant portions of Local Control Funding Formula (LCFF) revenue growth that LEAs may receive. Districts with flat or declining enrollment need to be especially mindful, as expenses may grow more rapidly than revenues.



Other Funds

- **Fund 13 Cafeteria:** Increase in local revenue of \$4,403 and an increase in expenses of \$15,794 due to increase of .38 FTE in Classified Salaries (reinstatement of café server FTE) and supplies/services
- **Fund 21 Building Fund- Bond Proceeds:** Added Bond that was issued from Election in November 2016 for \$3.15 million. Also added to Bond revenues was interest of \$6,894 that was earned in 17/18.
- **Fund 25 Capital Facilities Fund (Developer Fees):** Increase of \$1,910.34 for receipt of developer fees from Hearst Corp. and interest
- **Fund 40 Capital Outlay Projects:** Increase of \$3 for receipt of interest

Designated Reserve for Economic Uncertainty

- The State requires a 4% reserve for districts of Shandon's size (over 300 ADA). The Reserve for Economic Uncertainty for 2017-18 fiscal year is estimated at \$538,462, and represents a 11.87% reserve. Projections for 2018-19 and 2019-20, using current budget assumptions, will allow us to meet the State required 4% reserves in 2018-19 (9.98%) and 4% 2019-20 (5.61%).

The District is in a Positive Certification position, with projected reserves of:

<u>17/18</u>	<u>18/19</u>	<u>19/20</u>
11.87%	9.98%	5.61%

However, negotiations with bargaining units could reduce those reserves substantially. Since the 18/19 and 19/20 both project deficit spending, the District must address any further ongoing costs that it takes on. Additional significant expenses added to the budget will require concurrent other reductions elsewhere in the budget. Otherwise, the reserves will dip below the 4% minimum reserve and the District will once again be qualified or negative-certified.

Recommended Action: Board approve Positive Certification

Based on the information in the 2017-18 First Interim Report, the Shandon Joint Unified School District will meet its financial obligations in the current year and two out years. The First Interim Budget Report as presented is an accurate representation of what is known at this time. The Superintendent will continue to monitor ADA and staffing needs of the District on an annual basis.

Shandon Joint Unified School District
First Interim
2017-18

	Budget	1st Interim	Change +/- from Budget to First Interim
Unduplicated Count	78.69%	78.32%	-0.37%
Enrollment	321.00	318.00	-3.00
ADA			
k-8 Parkfield	10.45	8.55	-1.90
k-8 Elem/Middle School	208.05	210.90	2.85
High School	85.50	81.70	-3.80
NPS	0.95	0.95	0.00
Total ADA	304.95	302.10	-2.85

	REVENUES	Budget	1st Interim	Change +/- from Budget to First Interim
3010-8099 LCFF		\$ 3,664,371	\$ 3,672,440	\$ 8,069
	PY 16/17 Audit Adjustment- overstated ADA by 1		\$ (9,770)	
	Increase in LCFF Funding due to increase in GAP % funded		\$ 17,839	
3100-8299 Federal Revenue		\$ 160,781	\$ 168,958	\$ 8,177
	BACC Test Fee		\$ 58	
	Increase in Title I,II, III funding		\$ 4,703	
	Decrease in Carl Perkins Grant		\$ (587)	
	Increase in REAP Grant		\$ 4,003	
3300-8599 Other State Revenue		\$ 263,503	\$ 363,276	\$ 99,773
	15/16 and 16/17 CELDT Assessment Apportionment	\$	\$ 1,460	
	One Time Mandate		\$ 44,423	
	Increase in Mandate Block Grant		\$ 1,572	
	16/17 CTEIG Deferred Revenue		\$ 1,191	
	Decrease in AG Voc Grant		\$ (22)	
	Increase in STRS on Behalf-offset with expense		\$ 51,149	
3600-8799 Other Local Revenue		\$ 273,936	\$ 330,435	\$ 56,499
	Increase in Lottery		\$ 2,038	
	Reduction in SIPE Revune		\$ (125)	
	Increase in CTE SLOPE grant-carry forward		\$ 1,510	
	Cuesta CCPT-unspent expense from 16/17 roll to 17/18-offset in expense		\$ 19,380	
	Grizzly room rental		\$ 5,500	
	YMCA Literacy Program Teacher-offset in Expenditures		\$ 4,000	
	YMCA Tutor-offset in Expenditures		\$ 4,000	
	Misc. Revenue (MOT Recycling/tools)		\$ 100	
	Vandalism		\$ 110	
	Library Donation		\$ 2,000	
	McKinney-Vento Homeless Grant		\$ 1,000	
	Cuesta's College and Career Access Pathways (CCAP)-offset in stipends and supplies		\$ 6,000	
	Transportation invoicing		\$ 4,777	
	Increase in FFA Donation account-sale of truck/donation		\$ 5,600	
	Increase in Greenhouse account		\$ 45	
	Increase in Special Ed AB602 Property Taxes		\$ 564	
Total Revenues		\$ 4,362,591	\$ 4,535,109	\$ 172,518

Shandon Joint Unified School District
First Interim
2017-18

EXPENDITURES					
1000-1999	Certificated Salary	\$ 1,676,348	\$ 1,612,797	\$ (63,551)	
	YMCA Literacy Program Teacher-offset in Revenue		\$ 3,375		
	Cuesta's College and Career Access Pathways (CCAP)-offset in Revenue		\$ 2,000		
	3% Salary increase for Principal not included in Budget Adoption		\$ 2,658		
	Movement of some Athletics from Cert to Classified		\$ (7,790)		
	Savings from newly hired teachers lower step and column		\$ (63,794)		
2000-2999	Classified Salary	\$ 658,424	\$ 689,655	\$ 31,231	
	YMCA Tutor- offset in Revenue		\$ 3,155		
	Move Athletics from Certificated to Classified		\$ 7,790		
	Moved MOT K.Sawdey expense to BOND		\$ (13,000)		
	Added Clerical extra duty and sub/Increased Special Ed FTE/separation payout		\$ 20,289		
	Added additional Special Ed Para-educator (used savings from Special Ed Contracts)		\$ 12,997		
3000-3999	Certificated and Classified Benefits	\$ 977,225	\$ 1,011,430	\$ 34,205	
	YMCA Literacy Program Teacher-offset in Revenue		\$ 625		
	YMCA Tutor- offset in Revenue		\$ 845		
	Cuesta's College and Career Access Pathways (CCAP)-offset in Revenue		\$ 368		
	Decrease in statutory benefits and Health and Welfare-Positions not taking insurance due to movement and prorated based on start date		\$ (27,150)		
	Increase in STRS on Behalf- offset with Revenue		\$ 51,149		
	Additional Special Ed Para-educator		\$ 8,368		
4000-4999	Books and Supplies	\$ 310,164	\$ 327,577	\$ 17,413	
	Cuesta CCPT-unspent expense from 16/17 roll to 17/18-offset in Revenue		\$ 8,454		
	Increase LCAP- Spanish/text Books		\$ 5,652		
	Moved from AIG Supplies to Travel		\$ (15,699)		
	Increased FFA Donation supply account-offset by sale of truck		\$ 5,500		
	Library Donation, First Solar and Lions Club carry forward, Grizzly donation, Cuesta CCAP and misc supplies		\$ 13,506		
5000-5999	Services and Operating Expenditures	\$ 512,796	\$ 536,958	\$ 24,162	
	Reduced NPS Contract- used towards Special Ed Para-educator		\$ (22,000)		
	Cuesta CCPT/College Readiness carryforward		\$ 17,971		
	Increase to SISC Property and Liability Insurance		\$ 5,603		
	Moved from AIG Supplies/fund balance to Travel		\$ 18,642		
	Increased utilities		\$ 3,946		
6000-6999	Capital Outlay	\$ -	\$ 25,793	\$ 25,793	
	Jons Heston Swather 2004 Model (from AG CTEIG Grant)		\$ 14,000		
	MOT Tractor		\$ 11,793		
7100-7299	Other Outgo	\$ 347,413	\$ 330,886	\$ (16,527)	
	Reduction in Special Ed Contracts to Districts and SLOCOE- used towards Special Ed Para-educator		\$ (16,527)		
Total Expenditures		\$ 4,482,370	\$ 4,535,096	\$ 52,726	
	Excess (Deficiency) of Revenue	\$ (119,779)	\$ 13		
	Beginning Fund Balance as of July 1 2017 Unaudited	\$ 677,413	\$ 677,413		
	Ending Fund Balance as date of Interim	\$ 513,553	\$ 677,426		
	Reduce Restricted Ending Balance-can not use towards reserve	\$ 44,081	\$ 37,964		
	Assigned- Special Ed and Revolving Cash		\$ 101,000		
	Unrestricted Ending Fund Balance use towards reserve	\$ 557,634	\$ 538,462		
	4% Required Reserve	\$ 179,295	\$ 181,404		
		12.44%	11.87%		

CATEGORIES

CATEGORIES	16-17 Unaudited Actuals				17-18 Projected First Interim				18-19 Projected				19-20 Projected			
	Unrestricted	Restricted	Combine		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined	
Revenues																
LCFF Sources	3,533,711	88,860	3,622,571		3,596,728	96,442	3,693,170		3,644,222	96,931	3,741,153		3,694,673	96,015	3,790,688	
								Estimated ADA 301.15					Estimated ADA 301.15			
Federal	228	171,200	171,428		38	169,900	169,938		0	154,650						
Other State	118,195	306,930	425,125		101,777	281,492	383,269		25,854	160,022	215,926		85,854	162,188	215,900	
Local	130,859	357,919	488,798		73,875	256,560	330,435									
Total Revenues	3,762,993	924,967	4,707,960		3,762,478	782,401	4,544,879		3,737,004	601,992	4,338,996		3,757,455	604,363	4,361,818	
Certificated Salaries	1,313,468	273,139	1,586,607		1,363,459	249,338	1,612,797		1,390,881	251,403	1,642,284					
Classified Salaries	554,270	118,672	672,942		545,577	144,078	689,655		556,459	146,060	702,519		567,018	149,259	716,277	
Employee Benefits	646,317	259,818	906,135		733,672	277,739	1,011,411		762,892	256,091	1,018,983		793,779	254,873	1,048,652	
Books & Supplies					176,286	151,291	327,577			42,657						
Services & Operating	339,099	254,766	593,865		366,179	170,779	536,958									
Capital Outlay	59,285	41,920	101,205		11,793	14,000	25,793		0	0	0		0		0	
Other Outgo		348,440	348,440		0	330,886	330,886									
Indirect Cost						23,476	0			24,458						
Total Expenditures	3,055,798	1,523,391	4,579,189		3,173,490	1,361,606	4,535,096		3,229,874	1,239,619	4,469,493		3,286,722	1,265,820	4,552,542	
Change Fund Balance	250,832		117,747		4,097	5,686	9,783									
Transfers In/ Sources	-11,024		-11,024		0	0	0		0	0	0		0	0	0	
Transfers Out/ Uses Café	-465,336	465,336			-554,891	554,891			-599,664	599,664			-603,458	603,458		
Contributions	-465,336	465,336			-554,891	554,891			-599,664	599,664			-603,458	603,458		
Other Sources/ Uses																
Beginning Balance	394,302	165,364	559,666		645,134	32,279	677,413		639,462	37,965	677,426		546,928	0	546,928	
Audit Adjustment		0	0		-4,718	0	0		0	0	0		0	0	0	
Net Change	250,832		117,747		4,097	5,686	9,783									
Ending Balance	645,134	32,279	677,413		639,462	37,965	677,419		546,928	0	546,928		356,205	0	356,204	
Other Assignments			1,000		101,000		101,000									
Restricted Legally Reserved		9			37,965		37,965						101,000		101,000	
Fund Balance	644,134	0	676,413		538,462	0	548,231		445,928	0	445,928		256,205	0	256,204	
	14.07%				11.87%		9.98%									
4 % Reserve Level	183,168				181,404				178,780				182,102			

4 % Reserve Level

2017-2018
Estimated Revenues

ADA
UNDULICATED COUNT
302.10
245

77.04%

COLA
STRS
PERS
1.56%
14.43%
15.53%

UNRESTRICTED

8010-8099	LCFF	1,471,457
	STATE AID	206,537
	EPA	1,908,774
	TAXES	3,586,768
8100-8200	FEDERAL	58
	BACC TEST	
8300-8599	STATE	11,398
	8550 MANDATE BLOCK GRANT	44,423
	8550 1 TIME MANDATE REVENUE \$147/A	44,496
	LOTTERY	1,460
	CELDT/ASSESSMENT	101,777
8600-8799	OTHER LOCAL REV	22,500
	LEASES/RENTALS	3,388
	INTEREST	0
	STALE DATE	5,000
	MISCELLANEOUS	5,500
	GRIZZLY	100
	MOT	8,000
	YMCA-TUTOR/LITERACY/CLASS CU	500
	SISC SAFETY	110
	VANDALISM	6,000
	CUESTA	0
	FIRST SOLAR PARKING	2,000
	LIBRARY DONATION	19,777
	TRANSPORTATION INVOICING	1,000
	FOSTER YOUTH	73,875

TOTAL REVENUES 3,762,478

RESTRICTED

3010 Title I	61,208	8290
3310 Special Ed	50,593	8181
3315 Special Ed Preschool	1,423	8182
3320 Preschool	4,180	8290
3550 Carl Perkins	2,199	8290
4035 Title III Teacher Quality	9,919	8290
4203 Title III LEP	14,006	8290
5810 REAP	25,372	8290
6230 Prop 39-opted 2 yr in 15/1t	0	8590
6264 Educator Effectiveness	0	8590
6300 Lottery	13,905	8560
6387 CTE AIG Grant award	78,692	8590
6500 Special Ed AB602	95,442	8097
AB602	15,000	8699
AB602	168,754	8792
6512 Mental Health	0	8590
6513 Spec Ed Preschool	0	8590
7010 Agriculture	13,684	8590
7338 College Readiness	0	8590
7690 STRS on behalf	130,218	8590
7823 Multi Tier Sup Swide/SUN	25,000	8590
9010 Shop Donations	0	8699
9055 SIPE	3,220	8677
9055 SIPE SAFETY	0	8699
9069 FFA Donations	5,600	8699
9580 Greenhouse	45	8699
9630 South Coast Region	0	8677
9638 CTE SLOPE GRANT	22,115	8677
9639 CTE CUESTA	41,826	8677
	782,401	

total revenues

4,544,879

Energy plan has to be approved before this money is released.
Expenditures will also have to be associated- REMOVE from
Revenue projection \$50,000

SIPE Board voted to look at surplus 17/18

Carry forward balances

SHOP	1,289
SIPE	1,823
FFA Donations	13,590
Greenhouse	6,270
Lottery-6300	
Lottery 1100	9,306
College Readiness	32,278

COLA	2.35%
STRS	18.13%
PERS	20.80%

[illegible]

SHANDON JOINT UNIFIED SCHOOL DISTRICT
17/18 First Interim Enrollment Projections

	GRADE LEVEL															CSR	ADA
17-18 First Interim	Tran-K	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL		
Parkfield	-	2	-	2	-	3	2	-							9		8.55
Shandon Elem	8	21	25	22	31	29	22	19	23	22					222	21.80	210.90
Indep Study/NPS											1	1	1		3		2.85
Shandon High											20	25	20	19	84		79.80
	8	23	25	24	31	32	24	19	23	22	21	26	21	19	318		302.10

Roll to 18-19	Tran-K	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL		Projected
Parkfield	-	1	2	-	2	-	3	2	-	-					10		9.50
Shandon Elem	5	20	21	25	22	31	29	22	19	23					217	19.60	206.15
Indep Study/NPS													1	2	3		2.85
Shandon High											22	20	25	20	87		82.65
	5	21	23	25	24	31	32	24	19	23	22	20	26	22	317		301.15

Roll to 19-20	Tran-K	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL		Projected
Parkfield	-	1	1	2	-	2	-	3							9		8.55
Shandon Elem	5	20	20	21	25	22	31	29	24	19					216	19.00	205.20
Indep Study/NPS														2	2		1.90
Shandon High											23	22	20	25	90		85.50
	5	21	21	23	25	24	31	32	24	19	23	22	20	27	317		301.15

Roll to 20-21	Tran-K	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL		Projected
Parkfield		1	1	1	2	-	2	-							7		6.65
Shandon Elem	10	20	20	20	21	25	22	31	32	24					225	19.20	213.75
Indep Study/NPS	-	-			-			-		-	-	-		1	1		0.95
Shandon High											19	23	22	20	84		79.80
	10	21	21	21	23	25	24	31	32	24	19	23	22	21	317		301.15

LCFF Calculator Universal Assumptions
Shandon Joint Unified (68833) - 17/18

Summary of Funding

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Target Components:						
Base Grant	2,752,438	2,779,767	2,839,765	2,868,229	2,975,516	2,974,157
Grade Span Adjustment	85,559	76,251	77,881	70,350	69,563	69,563
Supplemental Grant	382,851	382,283	382,826	383,705	393,906	396,327
Concentration Grant	289,843	285,249	268,618	265,059	276,765	282,814
Add-ons	160,122	160,122	160,122	160,122	160,122	160,122
Total Target		3,683,672		3,747,465		

Transition Components:

Target	\$ 3,670,813	\$ 3,683,672	\$ 3,729,212	\$ 3,747,465	\$	3,882,983
Funded Based on Target Formula <i>(based on prior)</i>	FALSE	FALSE	FALSE	FALSE		FALSE
Floor	3,360,287	3,513,097	3,589,610	3,605,698	3,676,759	3,764,689
Remaining Need after Gap <i>(informational only)</i>	136,393	96,904	84,990	82,792	111,185	118,294
Current Year Gap Funding	174,133	73,671	54,612	58,975	87,928	
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 3,534,420	\$ 3,586,768	\$ 3,644,222	\$ 3,664,673	\$ 3,764,687	\$ 3,764,689

Components of LCFF By Object Code

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,404,790	\$ 1,471,457	\$ 1,528,620	\$ 1,539,723	\$ 1,557,346	\$ 1,471,463
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	295,438	206,537	130,477		60,230	60,230
Local Revenue Sources:						
8021 to 8089 - Property Taxes	1,834,192	1,908,774	1,985,125		2,147,111	2,232,996
8098 - In-Lieu of Property Taxes	-	-	-	-	-	-
Property Taxes net of in-lieu	1,834,192	1,908,774	1,985,125	2,064,530	2,147,111	2,232,996
TOTAL FUNDING	\$ 3,534,420	\$ 3,586,768	\$ 3,644,222	\$ 3,664,673	\$ 3,764,687	\$ 3,764,689
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>		<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 3,534,420	\$ 3,586,768	\$ 3,644,222	\$ 3,664,673	\$ 3,764,687	\$ 3,764,689
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 371,992	\$ 206,537	\$ 130,477	\$ 60,420	\$ 60,230	\$ 60,230

Summary of Student Population

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	-	-	241.00	244.00	244.00	244.00
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated pupil Count	250.00	240.00	241.00	244.00	244.00	244.00
Rolling %, Supplemental Grant	78.8900%	78.4000%	76.4600%	76.0000%	76.5000%	76.9700%
Rolling %, Concentration Grant	78.8900%	78.4000%	76.4600%	76.0000%	76.5000%	76.9700%

FUNDED ADA

	Prior Year	Current Year	Prior Year	Current Year	Prior Year
Adjusted Base Grant ADA					
Grades TK-3	115.84	101.65	90.25	86.45	86.45
Grades 4-6	60.56	66.50	77.90	74.10	74.10
Grades 7-8	37.16	42.75	39.90	53.20	53.20
Grades 9-12	0.83	0.95	(0.95)	0.95	0.95
Total Adjusted Base Grant ADA	214.39	211.85	211.85	214.70	214.70

Necessary Small School ADA

	Current year	Prior year	Current year	Current year	Prior year	Current year
Grades TK-3	-	6.78	4.75	3.80	4.75	4.75
Grades 4-6	-	6.67	4.75	4.75	1.90	1.90
Grades 7-8	-	-	-	-	-	-
Grades 9-12	79.75	79.75	84.55	86.45	79.80	79.80
Total Necessary Small School ADA	93.20	93.20	94.05	95.00	86.45	86.45

Total Funded ADA

	307.59	305.05	305.90	302.10	301.15	301.15
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ACTUAL ADA (Current Year Only)

Grades TK-3	115.31	105.45	95.00		91.20	-
Grades 4-6	65.77	71.25	82.65		76.00	-
Grades 7-8	39.88	42.75	39.90		53.20	-
Grades 9-12	80.58	82.65	83.60		80.75	-
Total Actual ADA	301.54	302.10	301.15	301.15	301.15	301.15

Funded Difference (Funded ADA less Actual ADA)

	6.05	2.95	4.75	0.95	-	-
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LCAP Percentage to Increase or Improve Services

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concen				\$ 621,207	\$	
Current year Percentage to Increase or Improve Sr				21.54%		

SSC School District and Charter School Financial Projection Dartboard 2017-18 Adopted State Budget

This version of SSC's Financial Projection Dartboard is based on the 2017-18 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 1.56%	\$110	\$112	\$115	\$134
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
Grade Span Adjustment Factors	10.4%	-	-	-
Grade Span Adjustment Amounts	\$748	-	-	-
2017-18 Adjusted Base Grants	\$7,941	\$7,301	\$7,518	\$8,939
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
LCFF Planning Factors	SSC Simulator	SSC Simulator	SSC Simulator ²	SSC Simulator ²	SSC Simulator ²
SSC Gap Funding Percentage	56.08%	43.19%	39.12%	41.60%	44.16%
Department of Finance Gap Funding Percentage	56.08%	43.19%	66.12%	64.92%	100.00%
Gap Funding Percentage ¹ (May Revise)	54.84%	43.97%	-	-	-

PLANNING FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
Statutory COLA	0.00%	1.56%	2.15%	2.35%	2.57%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.56%	2.15%	2.35%	-
California CPI	2.63%	3.42%	3.35%	3.02%	3.16%
Interest Rate for Ten-Year Treasuries	2.18%	2.47%	2.66%	2.78%	2.85%
California Lottery	Unrestricted per ADA	\$144	\$146	\$146	\$146
	Restricted per ADA	\$45	\$48	\$48	\$48
Mandate Block Grant (District)	Grades K-8 per ADA	\$28.42	\$30.34	\$30.34	\$30.34
	Grades 9-12 per ADA	\$56	\$58.25	\$58.25	\$58.25
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$14.21	\$15.90	\$15.90	\$15.90
	Grades 9-12 per ADA	\$42	\$44.04	\$44.04	\$44.04
One-Time Discretionary Funds per ADA	\$214	\$147	-	-	-
CalPERS Employer Rate (projected)	13.888%	15.531%	18.1%	20.8%	-
CalSTRS Employer Rate (statutory)	12.58%	14.43%	16.28%	18.13%	19.10%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan
The greater of 5% or \$66,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$66,000	301 to 1,000	
	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ Either this percentage or the adopted State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

² For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,664,371.00	3,664,371.00	1,293,730.90	3,672,440.00	8,069.00	0.2%
2) Federal Revenue		8100-8299	160,781.00	160,781.00	20,828.08	168,958.00	8,177.00	5.1%
3) Other State Revenue		8300-8599	263,503.00	263,503.00	117,672.63	363,276.00	99,773.00	37.9%
4) Other Local Revenue		8600-8799	273,936.00	273,936.00	105,615.55	330,435.00	56,499.00	20.6%
5) TOTAL, REVENUES			4,362,591.00	4,362,591.00	1,537,847.16	4,535,109.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,676,348.00	1,676,348.00	515,517.40	1,612,797.00	63,551.00	3.8%
2) Classified Salaries		2000-2999	658,424.00	658,424.00	247,773.48	689,655.00	(31,231.00)	-4.7%
3) Employee Benefits		3000-3999	977,225.00	977,225.00	268,132.57	1,011,430.00	(34,205.00)	-3.5%
4) Books and Supplies		4000-4999	310,164.00	310,164.00	147,626.50	327,577.00	(17,413.00)	-5.6%
5) Services and Other Operating Expenditures		5000-5999	512,796.00	512,796.00	195,947.69	536,958.00	(24,162.00)	-4.7%
6) Capital Outlay		6000-6999	0.00	0.00	14,000.00	25,793.00	(25,793.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	347,413.00	347,413.00	0.00	330,886.00	16,527.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,482,370.00	4,482,370.00	1,388,997.64	4,535,096.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(119,779.00)	(119,779.00)	148,849.52	13.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers:								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses:								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(119,779.00)	(119,779.00)	148,849.52	13.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	677,412.88	677,412.66		677,412.66	0.00	
b) Audit Adjustments		9793	0.00	0.00			0.00	
c) As of July 1 - Audited (F1a + F1b)				677,412.66		677,412.66		
d) Other Restatements		9795	0.00	0.00		0.00		
e) Adjusted Beginning Balance (F1c + F1d)			677,412.88	677,412.66		677,412.66		
2) Ending Balance, June 30 (E + F1e)			557,833.88	557,833.66		677,425.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00					
b) Restricted		9740	44,081.09	44,081.09				
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		100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		181,404.00		
Unassigned/Unappropriated Amount		9790	513,552.57	513,552.57		357,057.57		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,469,678.00	1,469,878.00	901,919.00	1,471,457.00	1,579.00	
Education Protection Account State Aid - Current Year		8012	237,069.00	237,069.00	73,860.00	206,537.00	(30,532.00)	
State Aid - Prior Years		8019	0.00	0.00	0.00	(9,770.00)	(9,770.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	9,716.00	9,716.00	0.00	10,283.00	567.00	5.8%
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	1,603,370.00	1,603,370.00	277,972.85	1,647,260.00	43,890.00	2.7%
Unsecured Roll Taxes		8042	40,221.00	40,221.00	28,946.55	41,587.00	1,366.00	3.4%
Prior Years' Taxes		8043	8,029.00	8,029.00	452.41	8,910.00	881.00	11.0%
Supplemental Taxes		8044	58,881.00	58,881.00	10,580.09	39,922.00	(18,959.00)	-32.2%
Education Revenue Augmentation Fund (ERAF)		8045	142,636.00	142,636.00	0.00	160,812.00	18,176.00	12.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00		0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			3,569,800.00	3,569,800.00	1,293,730.90	3,576,998.00	7,198.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00		0.00	0.00	0.0%
Property Taxes Transfers		8097	94,571.00	94,571.00	0.00	95,442.00	871.00	0.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,664,371.00	3,664,371.00	1,293,730.90	3,672,440.00	8,069.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00		0.00	0.0%
Special Education Entitlement		8181	50,593.00	50,593.00	0.00	50,593.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,603.00	5,603.00	0.00	5,603.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221		0.00		0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00		0.00	0.00	0.0%
Flood Control Funds		8270		0.00		0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00		0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	53,762.00	53,762.00	14,788.00	61,208.00	7,446.00	13.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00			0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	14,315.00	14,315.00	2,480.00	9,919.00	(4,396.00)	-30.7%

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Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	12,353.00	12,353.00	3,502.00	14,006.00	1,653.00	13.4%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	
Career and Technical Education	3500-3599	8290	2,786.00	2,786.00	0.00	2,199.00	(587.00)	
All Other Federal Revenue	All Other	8290	21,369.00	21,369.00	58.08	25,430.00		19.0%
TOTAL, FEDERAL REVENUE			160,781.00	160,781.00	20,628.08	168,958.00	8,177.00	
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			0.0%
Mandated Costs Reimbursements		8550	9,826.00	9,826.00	11,398.00		45,995.00	468.1%
Lottery - Unrestricted and Instructional Materials		8560	58,401.00	58,401.00	1,877.95	58,401.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00				0.0%
Pass-Through Revenues from State Sources		8587		0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00		0.0%
Career Technical Education Incentive Grant Program	6387	8590	77,501.00	77,501.00	78,691.68	78,692.00	1,191.00	1.5%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00		0.00	0.00		0.0%
American Indian Early Childhood Education	7210	8590	0.00		0.00	0.00		
Quality Education Investment Act	7400	8590	0.00			0.00		
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	
All Other State Revenue	All Other	8590	117,775.00	117,775.00	25,705.00	170,362.00	52,587.00	
TOTAL, OTHER STATE REVENUE			263,503.00	263,503.00	117,672.63	363,276.00	99,773.00	

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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	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	
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	
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	0.0%
Leases and Rentals		8650	22,500.00	22,500.00	10,175.00	22,500.00	0.00	0.0%
Interest		8660	1,350.00	1,350.00	2,017.26	3,398.00		151.0%
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	46,396.00	46,396.00	19,504.78	67,161.00		44.8%
Mitigation/Developer Fees		8681	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	35,500.00	35,500.00	15,474.51	68,632.00	33,132.00	93.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	168,190.00	168,190.00	58,444.00	168,754.00	564.00	0.3%
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	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	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	0.0%
TOTAL OTHER LOCAL REVENUE			273,936.00	273,936.00	105,615.55	330,435.00	56,499.00	20.6%
TOTAL REVENUES			4,362,591.00	4,362,591.00	7.16	4,535,109.00	172,518.00	4.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,402,862.00	1,402,862.00	406,644.27	1,335,618.00	67,244.00	4.8%
Certificated Pupll Support Salaries		1200	61,899.00	61,899.00	19,604.38	62,934.00	(1,035.00)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	211,587.00	211,587.00	89,268.75	214,245.00	(2,658.00)	-1.3%
Other Certificated Salaries		1900	0.00			0.00	0.00	
TOTAL, CERTIFICATED SALARIES			1,676,348.00	1,676,348.00	515,517.40	1,612,797.00	63,551.00	
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	151,890.00	151,890.00	62,859.33	188,778.00	(36,888.00)	-24.3%
Classified Support Salaries		2200	314,874.00	314,874.00	116,599.39	315,243.00	(369.00)	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00		0.0%
Clerical, Technical and Office Salaries		2400	171,060.00	171,060.00	65,227.48	177,694.00		
Other Classified Salaries		2900	20,600.00	20,600.00	3,087.28	7,940.00		81.5%
TOTAL, CLASSIFIED SALARIES			658,424.00	658,424.00	247,773.48			-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	310,669.00	310,669.00	72,680.05	355,700.00	(45,031.00)	
PERS		3201-3202		113,141.00		115,309.00	168.00	-1.9%
OASDI/Medicare/Alternative		3301-3302	75,280.00	75,280.00		75,467.00	187.00	-0.2%
Health and Welfare Benefits		3401-3402	421,311.00	421,311.00	115,408.78	403,253.00		4.3%
Unemployment Insurance		3501-3502	1,116.00		356.38	1,067.00		-4.4%
Workers' Compensation		3601-3602	55,708.00	55,708.00	17,600.40	59,631.00		-7.0%
OPEB, Allocated		3701-3702	0.00	0.00	1,002.77	1,003.00		New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00		0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00		0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			977,225.00	977,225.00		1,011,430.00	(34,205.00)	-3.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	69,117.00	69,117.00	64,443.71	74,769.00	(5,652.00)	
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	218,601.00	218,601.00	53,782.10	221,029.00	(2,428.00)	-1.1%
Noncapitalized Equipment		4400	22,446.00	22,446.00	29,400.69		(9,333.00)	-41.6%
Food		4700	0.00	0.00		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			310,164.00	310,164.00	147,626.50	327,577.00	(17,413.00)	-5.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	96,795.00	96,795.00	7,641.25			22.7%
Travel and Conferences		5200	32,735.00	32,735.00	40,612.67	59,809.00	(27,074.00)	-82.7%
Dues and Memberships		5300	9,693.00	9,693.00	9,519.00	10,669.00	(976.00)	-10.1%
Insurance		5400-5450	25,883.00		31,486.30	31,486.00	(5,603.00)	-21.6%
Operations and Housekeeping Services		5500	92,329.00	92,329.00	46,139.06	92,528.00	(199.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,800.00	19,800.00	3,425.00	19,800.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00		0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00		0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	221,111.00	221,111.00	52,430.59	229,475.00	(8,364.00)	-3.8%
Communications		5900	14,450.00	14,450.00	4,693.82	18,396.00	(3,946.00)	-27.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES					195,947.69			

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	
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	14,000.00	25,793.00	(25,793.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	14,000.00	25,793.00	(25,793.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00		0.00	
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	155,811.00	155,811.00	0.00	144,081.00	11,730.00	7.5%
Payments to County Offices		7142	191,602.00	191,602.00	0.00	186,805.00	4,797.00	2.5%
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	
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	
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00		0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00		0.00	0.00		0.0%
To JPAs	6500	7223	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	0.0%
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		7436	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)			347,413.00	347,413.00	0.00	330,886.00	16,527.00	4.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00			
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00		0.00	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	
TOTAL, EXPENDITURES			4,482,370.00	4,482,370.00	1,388,997.64	4,535,096.00	(52,726.00)	-

Resource Codes	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		0.00					
		0.00	0.00				
		0.00					
(a) TOTAL, INTERFUND TRANSFERS IN				0.00			
		0.00					
		0.00			0.00		0.0%
		0.00		0.00			0.0%
		0.00			0.00		0.0%
		0.00			0.00		0.0%
		0.00			0.00	0.00	0.0%
OTH							
							0.0%
			0.00	0.00		0.00	0.0%
		0.00					0.0%
		0.00					0.0%
		0.00		0.00	0.00		
		0.00	0.00		0.00		
		0.00		0.00			
(c) TOTAL, SOURCES		0.00					0.0%
					0.00		0.0%
			0.00				0.0%
		0.00	0.00	0.00			
		0.00	0.00		0.00		
		0.00	0.00	0.00	0.00		0.0%
(a - b + c - d + e)						0.00	0.0%

2017-18 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

A. REVENUES							
1) LCFF Sources	8010-8099	3,569,800.00	3,569,800.00	1,293,730.90	3,576,898.00	7,198.00	0.2%
2) Federal Revenue	8100-8299	0.00	0.00	58.08	58.00	58.00	New
3) Other State Revenue	8300-8599	54,322.00	54,322.00	12,919.31	101,777.00	47,455.00	87.4%
4) Other Local Revenue	8600-8799	29,350.00	29,350.00	22,008.77	73,875.00	44,525.00	151.7%
5) TOTAL, REVENUES		3,653,472.00	3,653,472.00	1,328,715.06	3,752,708.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,404,518.00	1,404,518.00	437,716.94	1,363,459.00	41,059.00	2.9%
2) Classified Salaries	2000-2999	561,422.00	561,422.00	207,755.76	545,577.00	15,845.00	2.8%
3) Employee Benefits	3000-3999	743,351.00	743,351.00	227,832.05	733,672.00	9,679.00	1.3%
4) Books and Supplies	4000-4999	149,066.00	149,066.00	82,941.48	76,286.00	(27,220.00)	-18.3%
5) Services and Other Operating Expenditures	5000-5999	355,381.00	355,381.00	145,897.37	366.00	(10,798.00)	-3.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	11,793.00	(11,793.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(24,458.00)	(24,458.00)	0.00	(23,476.00)	(982.00)	4.0%
9) TOTAL, EXPENDITURES		3,189,280.00	3,189,280.00	1,102,143.60	3,173,490.00		
C. EXCESS (DEFICIENCY) OF REVENUES							
		464,192.00	464,192.00	226,571.46	579,218.00		
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	(595,774.00)	(595,774.00)	0.00	(584,891.00)	10,883.00	-1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES		(595,774.00)	(595,774.00)	0.00	(584,891.00)		

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)			(131,582.00)	(131,582.00)	228,571.46	(5,873.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	645,134.57	645,134.57		645,134.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,134.57	645,134.57		645,134.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			645,134.57	645,134.57		645,134.57		
2) Ending Balance, June 30 (E + F1e)			513,552.57	513,552.57		639,461.57		
Components of Ending Fund Balance								
a) Nonexpendable								
Revolving Cash		9711	0.00	0.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		181,404.00		
Unassigned/Unappropriated Amount		9790	513,552.57	513,552.57		357,057.57		

Description	Resource Codes	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			1,469,878.00					
			0.00	0.00		(9,770.00)		New
		8021	9,716.00					5.8%
		8022			0.00	0.00		
		8029			0.00	0.00		0.0%
		8041				1,647,260.00		2.7%
		8042	40,221.00			41,587.00	1,366.00	3.4%
		8043		8,029.00		8,910.00	881.00	
		8044	58,881.00			38,922.00	(18,959.00)	
				142,836.00		160,812.00	8,176.00	12.7%
						0.00	0.00	0.0%
			0.00	0.00				0.0%
		8081		0.00	0.00	0.00		0.0%
		8082	0.00		0.00	0.00		0.0%
			0.00	0.00	0.00			0.0%
Subtotal, LCFF Sources			3,569,800.00					0.2%
			0.00	0.00	0.00			
					0.00	0.00	0.00	
					0.00	0.00		
					0.00			
TOTAL SOURCES								
			0.00				0.00	0.0%
				0.00	0.00			
			0.00					
			0.00	0.00	0.00	0.00		
				0.00	0.00			0.0%
				0.00	0.00			0.0%
				0.00	0.00			0.0%
			0.00	0.00	0.00			0.0%
			0.00		0.00			
				0.00	0.00			
Title I, Part A, Basic								
Title I, Part D, Local Delinquent Programs								
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4128, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	58.08	58.00	58.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	58.08	58.00	58.00	New
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	9,826.00	9,826.00	11,398.00	55,821.00	45,995.00	468.1%
Lottery - Unrestricted and Instructional Materials		8580	44,496.00	44,496.00	816.31	44,496.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8578	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	0.00	705.00	1,460.00	1,460.00	New
TOTAL, OTHER STATE REVENUE			54,322.00	54,322.00	12,919.31	101,777.00	47,455.00	87.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	
Other		8622	0.00	0.00	0.00	0.00	0.00	
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			
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	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals		8650	22,500.00	22,500.00	10,175.00	22,500.00	0.00	
Interest		8660	1,350.00	1,350.00	2,017.26	3,388.00	2,038.00	151.0%
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			0.0%
Non-Resident Students		8672	0.00	0.00		0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00		0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	5,500.00	5,500.00	9,814.51	47,987.00	42,487.00	772.5%
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		0.0%
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	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			29,350.00	29,350.00	22,006.77	73,875.00	44,525.00	
TOTAL, REVENUES			3,653,472.00	3,653,472.00		3,752,708.00	99,236.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,158,887.00	1,158,887.00	337,200.25	1,114,135.00	44,752.00	3.9%
Certificated Pupll Support Salaries		1200	34,044.00	34,044.00	11,247.94	35,079.00	(1,035.00)	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	211,587.00	211,587.00	89,268.75	214,245.00	(2,658.00)	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,404,518.00	1,404,518.00	437,716.94	1,363,459.00	41,059.00	2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	54,888.00	54,888.00	23,181.55	45,040.00	9,848.00	17.9%
Classified Support Salaries		2200	314,874.00	314,874.00	116,599.39	315,243.00	(369.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	171,060.00	171,060.00	65,227.48	177,894.00	(6,834.00)	-3.9%
Other Classified Salaries		2900	20,600.00	20,600.00	2,747.34	7,600.00	13,000.00	63.1%
TOTAL, CLASSIFIED SALARIES			561,422.00	561,422.00	207,755.76	545,577.00	15,845.00	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	193,446.00	193,446.00	60,812.82	186,532.00	6,914.00	3.6%
PERS		3201-3202	94,480.00	94,480.00	30,554.29	93,004.00	1,476.00	1.6%
OASDI/Medicare/Alternative		3301-3302	63,588.00	63,588.00	21,482.82	61,696.00	1,892.00	3.0%
Health and Welfare Benefits		3401-3402	343,059.00	343,059.00	98,776.82	340,151.00	2,908.00	0.8%
Unemployment Insurance		3501-3502	957.00	957.00	301.74	889.00	68.00	7.1%
Workers' Compensation		3601-3602	47,821.00	47,821.00	14,800.79	50,397.00	(2,576.00)	-5.4%
OPEB, Allocated		3701-3702	0.00	0.00	1,002.77	1,003.00	(1,003.00)	New
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			743,351.00	743,351.00	227,832.05	733,672.00	9,679.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	42,000.00	42,000.00	48,246.29	48,350.00	(6,350.00)	-15.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	107,066.00	107,066.00	34,696.19	127,936.00	(20,870.00)	-19.5%
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			149,066.00	149,066.00	82,941.48	176,286.00	(27,220.00)	-18.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,029.00	18,029.00	16,783.04	18,425.00	(396.00)	-2.2%
Dues and Memberships		5300	9,693.00	9,693.00	9,519.00	10,669.00	(976.00)	-10.1%
Insurance		5400-5450	24,248.00	24,248.00	29,381.30	29,361.00	(5,113.00)	-21.1%
Operations and Housekeeping Services		5500	92,329.00	92,329.00	46,139.06	92,528.00	(199.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,800.00	19,800.00	3,425.00	19,800.00	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	176,832.00	176,832.00	35,976.15	177,000.00	(168.00)	-0.1%
Communications		5900	14,450.00	14,450.00	4,693.82	18,396.00	(3,946.00)	-27.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			355,381.00	355,381.00	145,897.37	366,179.00	(10,798.00)	-3.0%

2017-18 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
		6100			0.00	0.00	0.00	0.0%
		6170	0.00		0.00	0.00	0.00	0.0%
		6200	0.00		0.00	0.00	0.00	0.0%
		6300	0.00	0.00	0.00	0.00	0.00	
		6400	0.00	0.00	0.00	11,793.00		New
		6500	0.00			0.00		
			0.00					
OTHER OUTGO (excluding Transfers of Indirect Costs)								
		7110		0.00	0.00	0.00		
		7130	0.00	0.00	0.00	0.00		
				0.00		0.00		
				0.00		0.00	0.00	0.0%
			0.00		0.00			0.0%
		7211	0.00	0.00	0.00	0.00	0.00	
		7212	0.00	0.00		0.00	0.00	
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
						0.00		0.0%
		7438	0.00	0.00	0.00	0.00	0.00	
		7439	0.00	0.00	0.00	0.00	0.00	0.0%
				0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
			(24,458.00)					
						0.00		0.0%
								4.0%
			3,189,280.00			3,173,490.00		

Description	Object	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	(D)	Difference (Col B & D) (E)	
INTERFUND TRANSFERS							0.0%
		0.00					
		0.00					
(a) TOTAL, INTERFUND TRANSFERS IN							
INTERFUND TRANSFERS OUT		0.00					
		0.00					
		0.00				0.00	0.0%
		0.00				0.00	0.0%
		0.00	0.00				0.0%
		0.00					0.0%
					0.00	0.00	
					0.00	0.00	0.0%
		0.00			0.00	0.00	
		0.00			0.00		
		0.00					
		0.00					
		0.00					
		0.00					
(c) TOTAL, SOURCES							
(e) TOTAL, CONTRIBUTIONS		(595,774.00)					0.0%
		(595,774.00)					-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	94,571.00	94,571.00	0.00	95,442.00	871.00	0.9%
2) Federal Revenue		8100-8299	160,781.00		20,770.00	168,900.00	8,119.00	
3) Other State Revenue		8300-8599	209,181.00	209,181.00	104,753.32	261,499.00	52,318.00	
4) Other Local Revenue		8600-8799	244,586.00	244,586.00	83,608.78	256,580.00	11,974.00	4.9%
5) TOTAL, REVENUES			709,119.00	709,119.00	209,132.10	782,401.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	271,830.00	271,830.00	77,800.46	249,338.00	22,492.00	8.3%
2) Classified Salaries		2000-2999	97,002.00	97,002.00	40,017.72	144,078.00	(47,076.00)	
3) Employee Benefits		3000-3999	233,874.00	233,874.00	40,300.52	277,758.00		
4) Books and Supplies		4000-4999	161,098.00	161,098.00	84,685.02	151,291.00		
5) Services and Other Operating Expenditures		5000-5999	157,415.00	157,415.00	50,050.32	170,779.00		
6) Capital Outlay		6000-6999	0.00	0.00	14,000.00	14,000.00		New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	347,413.00	347,413.00		330,886.00		4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,458.00	24,458.00	0.00	23,476.00		
9) TOTAL, EXPENDITURES			1,293,090.00	1,293,090.00	286,854.04	1,361,606.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(583,971.00)	(583,971.00)	(77,721.94)	(579,205.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	
b) Transfers Out		7600-7629		0.00	0.00	0.00	0.00	
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	595,774.00	595,774.00	0.00	584,891.00	(10,883.00)	-1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			595,774.00	595,774.00	0.00	584,891.00		

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)			11,803.00	11,803.00	(77,721.94)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,278.09	32,278.09		32,278.09	0.00	
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				32,278.09		32,278.09		
d) Other Restatements		9795	0.00	0.00			0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,278.09	32,278.09		32,278.09		
2) Ending Balance, June 30 (E + F1e)			44,081.09	44,081.09		37,964.09		
Components of Ending Fund Balance								
a) Nonexpendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00				
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	44,081.09	44,081.09		37,964.09		
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		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
		8011						
		8012			0.00			
		8019						
			0.00		0.00			
			0.00					
			0.00					
			0.00					
			0.00		0.00			
			0.00					
			0.00					
			0.00			0.00		
		8047	0.00					
		8048	0.00					
				0.00	0.00			
			0.00	0.00	0.00			
			0.00		0.00			
			0.00					
FF Sources			0.00					
			0.00	0.00	0.00		0.00	
			0.00		0.00			
			94,571.00		0.00			0.9%
			0.00		0.00		0.00	0.0%
TOTAL, LCFF SOURCES			94,571.00				871.00	0.9%
FEDERAL REVENUE								
				0.00		0.00	0.00	0.0%
					0.00	50,593.00		0.0%
					0.00	5,503.00		0.0%
						0.00		0.0%
						0.00	0.00	0.0%
			0.00					
				0.00				0.0%
			0.00			0.00	0.00	0.0%
					0.00	0.00	0.00	0.0%
			53,762.00	53,762.00	14,788.00	208.00		13.8%
				0.00	0.00	0.00		0.0%
			14,315.00	14,315.00	2,480.00	9.9	(4,396.00)	-30.7%

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

40 68833 000000C
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00		0.00	0.00	0.00	
Title III, Part A, English Learner Program	4203	8290	12,353.00	12,353.00	3,502.00	14,006.00	1,653.00	
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00		
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00			
Career and Technical Education	3500-3599	8290	2,786.00	2,786.00	0.00	2,199.00	(587.00)	
All Other Federal Revenue	All Other	8290	21,369.00	21,369.00	0.00	25,372.00	4,003.00	18.7%
TOTAL, FEDERAL REVENUE			160,781.00	160,781.00	20,770.00	168,900.00	8,119.00	
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00		0.00	
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	
Prior Years	6500	8319	0.00	0.00	0.00	0.00		
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	
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		
Lottery - Unrestricted and Instructional Materials		8560		13,905.00	1,061.64	13,905.00	0.00	
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00			0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	77,501.00	77,501.00	78,691.68	78,692.00	1,191.00	1.5%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	
Quality Education Investment Act	7400	8590	0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00		0.0%
All Other State Revenue	All Other	8590	117,775.00	117,775.00	25,000.00	168,902.00		43.4%
TOTAL, OTHER STATE REVENUE			209,181.00	209,181.00	104,753.32	261,499.00	52,318.00	25.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
				0.00				0.0%
				0.00			0.00	0.0%
							0.00	0.0%
				0.00	0.00	0.00	0.00	0.0%
			0.00	0.00				0.0%
			0.00	0.00			0.00	0.0%
			0.00	0.00			0.00	0.0%
							0.00	0.0%
			0.00	0.00		0.00	0.00	
			0.00				0.00	
			0.00			0.00	0.00	
			0.00	0.00	0.00		0.00	0.0%
				0.00			0.00	0.0%
			0.00					
			0.00	0.00	0.00	0.00		
			0.00					
			0.00		0.00	0.00	0.00	0.0%
			46,396.00				20,765.00	44.8%
			0.00				0.00	0.0%
						0.00		
					0.00			
								0.0%
			30,000.00					
			0.00	0.00	0.00			
			0.00		0.00			
			0.00	0.00				
				0.00				0.0%
								0.0%
			0.00				0.00	0.0%
						0.00		0.0%
						0.00		0.0%
								0.0%
								4.9%
TOTAL, OTHER LOCAL	NUE							

Description	Resource Codes	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	243,975.00	243,975.00	69,444.02	221,483.00	22,492.00	
Certificated Pupil Support Salaries		1200	27,855.00	27,855.00	8,356.44	27,855.00	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			271,830.00	271,830.00	77,800.46	249,338.00	22,492.00	8.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	97,002.00	97,002.00	39,677.78	143,738.00	(46,736.00)	-48.2%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00		
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	339.94	340.00	(340.00)	New
CLASSIFIED SALARIES				97,002.00	40,017.72	144,078.00	(47,076.00)	.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	117,223.00	117,223.00	11,867.23	169,168.00	(51,945.00)	-44.3%
PERS		3201-3202	18,661.00	18,661.00	5,408.49	22,305.00	(3,644.00)	-19.5%
OASDI/Medicare/Alternative		3301-3302	11,692.00	11,692.00	3,638.59	13,771.00	(2,079.00)	-17.8%
Health and Welfare Benefits		3401-3402	78,252.00	78,252.00	16,631.96	63,102.00	15,150.00	19.4%
Unemployment Insurance		3501-3502	159.00	159.00	54.64	178.00	(19.00)	-11.9%
Workers' Compensation		3601-3602	7,887.00	7,887.00	2,699.61	9,234.00	(1,347.00)	-17.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,874.00	233,874.00	40,300.52	277,758.00	(43,884.00)	
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	27,117.00	27,117.00	16,198.42	26,419.00	698.00	2.6%
Books and Other Reference Materials		4200	0.00		0.00	0.00	0.00	
Materials and Supplies		4300	111,535.00	111,535.00	19,085.91	93,093.00	18,442.00	16.5%
Noncapitalized Equipment		4400	22,446.00	22,446.00	29,400.69	31,779.00	(9,333.00)	-41.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			161,098.00	161,098.00	64,685.02	151,291.00	9,807.00	
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	96,795.00	96,795.00	7,641.25	74,795.00		22.7%
Travel and Conferences		5200	14,706.00	14,706.00	23,829.63	41,384.00		-181.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00		0.0%
Insurance		5400-5450	1,635.00	1,635.00		2,125.00	(490.00)	-30.0%
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	0.0%
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	44,279.00	44,279.00	16,454.44	52,475.00	(8,196.00)	-18.5%
Communications		5900	0.00	0.00	0.00	0.00		0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			157,415.00	157,415.00	50,050.32	170,779.00	(13,364.00)	-8.5%

CAPITAL						
Land		0.00			0.00	0.0%
Land Improvements	0.00					0.0%
Buildings and Improvements of Buildings	0.00			0.00		0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		0.00	0.00		0.00	0.0%
Equipment		0.00	14,000.00		(14,000.00)	New
Equipment Replacement					0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00			(14,000.00)	
Tuition						
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00		0.00	0.00	0.0%
State Special Schools	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	155,811.00		0.00		11,730.00	7.5%
Payments to County Offices		191,602.00	0.00		4,797.00	2.5%
Payments to JPAs		0.00			0.00	0.0%
Transfers of Pass-Through Revenues						
To Districts or Charter Schools	7211	0.00	0.00			0.0%
To County Offices	7212	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213			0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments						
To Districts or Charter Schools	6500			0.00	0.00	0.0%
To County Offices	6500					0.0%
To JPAs	6500		0.00			0.0%
ROC/P Transfers of Apportionments						
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223			0.00	0.0%
All Other Transfers		7281-7283			0.00	0.0%
All Other Transfers Out to All Others		7299		0.00	0.00	0.0%
Debt Service						
Debt Service - Interest	7438	0.00	0.00		0.00	
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		347,413.00	347,413.00	0.00	330,886.00	16,527.00 4.8%
OTH						
		24,458.00	24,458.00	0.00	23,476.00	982.00 4.0%
			0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		24,458.00	24,458.00	0.00	23,476.00	982.00 4.0%
TOTAL, EXPENDITURES		1,293,090.00	1,293,090.00	286,854.04	(68,516.00)	-5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
			0.00	0.00	0.00	0.00	0.00	
			0.00		0.00			
			0.00	0.00	0.00		0.00	
(a) TOTAL		TRANSFERS IN	0.00	0.00	0.00			
INTERFUND TRANSFERS OUT								
			0.00	0.00		0.00	0.00	0.0%
			0.00	0.00	0.00		0.00	
				0.00				0.0%
			0.00	0.00	0.00			0.0%
			0.00	0.00	0.00	0.00		0.0%
(b) TOTAL		INTERFUND TRANSFERS OUT	0.00		0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
			0.00	0.00	0.00	0.00		
			0.00	0.00	0.00		0.00	
				0.00		0.00		0.0%
			0.00	0.00	0.00	0.00		
			0.00	0.00	0.00			
			0.00	0.00	0.00	0.00		0.0%
			0.00	0.00	0.00	0.00		
(c) TOTAL		SOURCES	0.00	0.00	0.00			
		7651	0.00	0.00	0.00			0.0%
		7699	0.00		0.00	0.00	0.00	
						0.00		
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	595,774.00					
Contributions from Restricted Revenues		8990						0.0%
(e) TOTAL		CONTRIBUTIONS						-1.8%
				595,774.00	0.00	594,891.00		-1.8%

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)	304.95	304.95	302.10	302.10	(2.85)	-1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	304.95	304.95	302.10	302.10	(2.85)	-1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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)	304.95	304.95	302.10	302.10	(2.85)	-1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)	304.	304.95	302.10	302.10	(2.85)	-1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	304.95	304.95	302.10	302.10	(2.85)	-1%
5. District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
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)	304.95	304.95	302.10	302.10	(2.85)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)		% Change (Cols. E-C/C) (D)	
(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		1.87%	3,741,153.00	0.60%	3,763,688.00
2. Federal Revenues	8100-8299	168,958.00	-8.45%		-3.56%	149,171.00
3. Other State Revenues	8300-8599	363,276.00	-40.56%	215,926.00	1.09%	218,280.00
4. Other Local Revenues	8600-8799		-31.23%	227,237.00		230,680.00
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%	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	
6. Total (Sum lines A1 thru A5c)			-4.32%	4,338,996.00	0.53%	
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,612,797.00		1,642,284.00
b. Step & Column Adjustment				13,487.00		13,597.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				16,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,612,797.00	1.83%	1,642,284.00	0.83%	
2. Classified Salaries						
a. Base Salaries				689,655.00		703,449.00
b. Step & Column Adjustment				13,794.00		14,069.00
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	689,655.00	2.00%	703,449.00	2.00%	717,518.00
3. Employee Benefits	3000-3999	1,011,430.00	3.71%	1,048,983.00	3.00%	
4. Books and Supplies	4000-4999	327,577.00	-35.97%	209,763.00	-0.52%	208,664.00
5. Services and Other Operating Expenditures	5000-5999	536,958.00	-2.99%	520,894.00	2.16%	
6. Capital Outlay	6000-6999	25,793.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	330,886.00	4.00%	344,121.00	4.00%	357,886.00
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		0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)			-1.45%	4,469,494.00	1.86%	
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
						(190,722.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		677,412.66		677,425.66		546,927.66
2. Ending Fund Balance (Sum lines C and D1)		677,425.66		546,927.66		356,205.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	37,964.09		0.09		1.09
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	100,000.00		100,000.00		100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	181,404.00		177,946.00		181,248.00
2. Unassigned/Unappropriated	9790	357,057.57		267,981.57		73,956.57
f. Total Components of Ending Fund Balance		677,425.66		546,927.66		356,205.66
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	181,404.00		177,946.00		181,248.00
c. Unassigned/Unappropriated	9790	357,057.57		267,981.57		73,956.57
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)		538,461.57		445,927.57		255,204.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.87%		9.98%		5.61%
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, Lines A4 and C4; enter projections)		302.10		301.15		301.15
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,535,096.00		4,469,494.00		4,552,541.00
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)		4,535,096.00		4,469,494.00		4,552,541.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		181,403.84		178,779.76		182,101.64
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		181,403.84		178,779.76		182,101.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,576,998.00	1.88%	3,644,222.00	0.56%	3,664,673.00
2. Federal Revenues	8100-8299	58.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	101,777.00	-45.08%	55,894.00	0.00%	55,894.00
4. Other Local Revenues	8600-8799	73,875.00	-50.07%	36,888.00	0.00%	36,888.00
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	(584,891.00)	2.53%	(599,664.00)	10.30%	(661,456.00)
6. Total (Sum lines A1 thru A5c)		3,167,817.00	-0.96%	3,137,340.00	-1.32%	3,095,999.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,363,459.00		1,390,881.00
b. Step & Column Adjustment				11,422.00		11,516.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				16,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,363,459.00	2.01%	1,390,881.00	0.83%	1,402,397.00
2. Classified Salaries						
a. Base Salaries				545,577.00		556,489.00
b. Step & Column Adjustment				10,912.00		11,130.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	545,577.00	2.00%	556,489.00	2.00%	567,619.00
3. Employee Benefits	3000-3999	733,672.00	3.98%	762,892.00	3.00%	785,779.00
4. Books and Supplies	4000-4999	176,286.00	-5.32%	166,906.00	0.00%	166,906.00
5. Services and Other Operating Expenditures	5000-5999	366,179.00	3.00%	377,164.00	3.00%	388,479.00
6. Capital Outlay	6000-6999	11,793.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(23,476.00)	4.18%	(24,458.00)	0.00%	(24,458.00)
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)		3,173,490.00	1.78%	3,229,874.00	1.76%	3,286,722.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,673.00)		(92,534.00)		(190,723.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		645,134.57		639,461.57		546,927.57
2. Ending Fund Balance (Sum lines C and D1)		639,461.57		546,927.57		356,204.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	100,000.00		100,000.00		100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	181,404.00		177,946.00		181,248.00
2. Unassigned/Unappropriated	9790	357,057.57		267,981.57		73,956.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		639,461.57		546,927.57		356,204.57

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	181,404.00		177,946.00		181,248.00
c. Unassigned/Unappropriated	9790	357,057.57		267,981.57		73,956.57
(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)		538,461.57		445,927.57		255,204.57
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.						
District was unable to fill a Full Time PE Teacher starting in August. Teachers and subs filled position until a full time teacher was hired. That teacher will start in January, so only .50FTE is budgeted for 17/18. Going into 18/19 there will be a full FTE.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	95,442.00		96,931.00		99,015.00
2. Federal Revenues	8100-8299	168,900.00		154,680.00	-3.56%	149,171.00
3. Other State Revenues	8300-8599	261,499.00	-38.80%	160,032.00	1.47%	162,386.00
4. Other Local Revenues	8600-8799	256,560.00	-25.81%	190,349.00	1.81%	193,792.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	584,891.00	2.53%	599,664.00	10.30%	661,456.00
6. Total (Sum lines A1 thru A5c)		1,367,292.00	-12.11%	1,201,656.00	5.34%	1,265,820.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				249,338.00		251,403.00
b. Step & Column Adjustment				2,065.00		2,081.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)		249,338.00	0.83%	251,403.00	0.83%	253,484.00
2. Classified Salaries						
a. Base Salaries				144,078.00		146,960.00
b. Step & Column Adjustment				2,882.00		2,939.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	144,078.00	2.00%	146,960.00	2.00%	149,899.00
3. Employee Benefits	3000-3999		3.00%	286,091.00	3.00%	294,673.00
4. Books and Supplies	4000-4999				-2.56%	41,758.00
5. Services and Other Operating Expenditures	5000-5999	170,779.00	-15.84%	143,730.00	-0.05%	
6. Capital Outlay	6000-6999	14,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	330,886.00	-4.00%	344,121.00	4.00%	357,886.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	23,476.00	4.18%	24,458.00	0.00%	24,458.00
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)		1,361,606.00	-8.96%	1,239,620.00		1,265,819.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,686.00		(37,964.00)		1.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,278.09		37,964.09		0.09
2. Ending Fund Balance (Sum lines C and D1)		37,964.09		0.09		1.09
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	37,964.09		0.09		1.09
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,964.09		0.09		1.09

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	305.00	302.10		
Charter School	0.00	0.00		
Total ADA	305.00	302.10	-1.0%	Met
1st Subsequent Year (2018-19)				
District Regular	306.00	301.15		
Charter School				
Total ADA	306.00	301.15	-1.6%	Met
2nd Subsequent Year (2019-20)				
District Regular	302.00	301.15		
Charter School				
Total ADA	302.00	301.15	-0.3%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	321	318		
Charter School				
Total Enrollment	321	318	-0.9%	Met
1st Subsequent Year (2018-19)				
District Regular	322	317		
Charter School				
Total Enrollment	322	317	-1.6%	Met
2nd Subsequent Year (2019-20)				
District Regular	318	317		
Charter School				
Total Enrollment	318	317	-0.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	281	295	
Charter School			
Total ADA/Enrollment	281	295	95.3%
Second Prior Year (2015-16)			
District Regular	291	308	
Charter School			
Total ADA/Enrollment	291	308	94.5%
First Prior Year (2016-17)			
District Regular	302	321	
Charter School	0		
Total ADA/Enrollment	302	321	94.1%
		Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.1%

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 A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	302	318		
Charter School	0			
Total ADA/Enrollment	302	318	95.0%	Met
1st Subsequent Year (2018-19)				
District Regular	301	317		
Charter School				
Total ADA/Enrollment	301	317	95.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	301	317		
Charter School				
Total ADA/Enrollment	301	317	95.0%	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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2017-18)	3,569,800.00	3,588,788.00	0.5%	Met
1st Subsequent Year (2018-19)	3,632,508.00	3,644,222.00	0.3%	Met
2nd Subsequent Year (2019-20)	3,698,572.00	3,664,673.00	-0.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	2,503,984.03	2,939,532.60	85.2%
Second Prior Year (2015-16)	2,486,852.70	3,000,022.49	83.0%
First Prior Year (2016-17)	2,514,075.18	3,055,798.44	82.3%
	Historical Average Ratio:		83.5%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.5% to 87.5%	79.5% to 87.5%	79.5% to 87.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B6, B10)		
Current Year (2017-18)	2,642,708.00	3,173,490.00	83.3%	Met
1st Subsequent Year (2018-19)	2,710,262.00	3,229,874.00	83.9%	Met
2nd Subsequent Year (2019-20)	2,755,795.00	3,286,722.00	83.8%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	160,781.00	169,958.00	5.1%	Yes
1st Subsequent Year (2018-19)	155,403.00	154,680.00	-0.5%	No
2nd Subsequent Year (2019-20)	150,564.00	149,171.00	-0.9%	No

Explanation:
(required if Yes)

Increase in Title dollars and REAP

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	263,503.00	363,276.00	37.9%	Yes
1st Subsequent Year (2018-19)	179,048.00	215,926.00	20.6%	Yes
2nd Subsequent Year (2019-20)	161,002.00	218,280.00	35.6%	Yes

Explanation:
(required if Yes)

Increase in Strs on Behalf and One Time Mandate

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	273,936.00	330,435.00	20.6%	Yes
1st Subsequent Year (2018-19)	241,547.00	227,237.00	-5.9%	Yes
2nd Subsequent Year (2019-20)	245,736.00	230,680.00	-6.1%	Yes

Explanation:
(required if Yes)

Various donations, carryforward balances, Cuesta CCAP, YMCA, etc

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	310,164.00	327,577.00	5.6%	Yes
1st Subsequent Year (2018-19)	181,119.00	209,763.00	15.8%	Yes
2nd Subsequent Year (2019-20)	175,021.00	208,664.00	19.2%	Yes

Explanation:
(required if Yes)

Carryforward balances include Cuesta CCAP and CCPT, First Solar, Lions Club, and various donations

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	512,796.00	536,958.00	4.7%	No
1st Subsequent Year (2018-19)	528,179.00	520,894.00	-1.4%	No
2nd Subsequent Year (2019-20)	544,026.00	532,140.00	-2.2%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	698,220.00	862,669.00	23.6%	Not Met
1st Subsequent Year (2018-19)	575,998.00	597,843.00	3.8%	Met
2nd Subsequent Year (2019-20)	557,302.00	598,131.00	7.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	822,960.00	864,535.00	5.1%	Not Met
1st Subsequent Year (2018-19)	709,298.00	730,657.00	3.0%	Met
2nd Subsequent Year (2019-20)	719,047.00	740,804.00	3.0%	Met

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

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

- 1a STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Increase in Title dollars and REAP

Explanation:

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

Increase in Strs on Behalf and One Time Mandate

Explanation:

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

Various donations, carryforward balances, Cuesta CCAP, YMCA, etc

- 1b STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

Carryforward balances include Cuesta CCAP and CCPT, First Solar, Lions Club, and various donations

Explanation:

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

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	89,647.40	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.9%	10.0%	5.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	3.3%	1.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change In Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(5,673.00)	3,173,490.00	0.2%	Met
1st Subsequent Year (2018-19)	(92,534.00)	3,229,874.00	2.9%	Met
2nd Subsequent Year (2019-20)	(190,723.00)	3,286,722.00	5.8%	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)

Donations are not budgeted until they are received. District receives about \$30k in donations every year. Expenses continue to increase for salaries/benefits and operating expenses. District will need to look at cutting costs in out years if donations do not come in.

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 (2017-18)		677,425.66	Met
1st Subsequent Year (2018-19)		546,927.66	Met
2nd Subsequent Year (2019-20)		356,205.66	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 (2017-18)		1.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA	
5% or \$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.

	(2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	302	301	301
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	Projected Year Totals (2017-18)	(2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	4,535,096.00		
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)	4,535,096.00	4,469,494.00	
4. Reserve Standard Percentage Level			4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	181,403.84	178,779.76	
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	
7. District's Reserve Standard (Greater of Line B5 or Line B6)	181,403.84	178,779.76	182,101.64

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	181,404.00	177,946.00	181,248.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	357,057.57	267,981.57	73,956.57
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)	538,461.57	445,927.57	255,204.57
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.87%	9.98%	5.81%
District's Reserve Standard (Section 10B, Line 7):	181,403.84	178,779.76	182,101.84
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

In 15/16 and 16/17 the District received one time funding of CTE SLOPE Grant dollars. \$98k for each of those years. To fulfill the CTE contract, the District must maintain those pathways that were started with this grant. It is included in 17/18 and out years.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(595,774.00)	(584,891.00)	-1.8%	(10,883.00)	Met
1st Subsequent Year (2018-19)	(596,523.00)	(595,608.00)	-0.2%	(915.00)	Met
2nd Subsequent Year (2019-20)	(688,386.00)	(650,907.00)	-5.4%	(37,479.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or If Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions were decreased in 17/18 due to decrease in Special Ed Contracts of \$38,527.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

New Bond Issued from Election in November 2016 for \$3.15 million

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?

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	
0.00	
Estimated	

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)
d. Number of retirees receiving OPEB benefits
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
	0.00
	0.00
0.00	1,003.00
	0.00
	0.00
	0.00
	0.00
0	0
	0
	0

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in Items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip Items 1b-4)

Yes

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

No

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

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim
0.00	0.00
0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7B)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

0.00	0.00
0.00	0.00
0.00	0.00

4. Comments:

District participates in a JPA for Worker's Comp, SIPE

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	22.0	22.0	22.0	22.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 8 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

15,345

7. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
9,132	9,132	9,132
100% to cap	100% to cap	100% to cap
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
26,170	29,486	13,599
1.0%	1.8%	0.8%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	22.2	21.0	21.0	21.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

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

6,342

7. Amount included for any tentative salary schedule increases

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

0

0

0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
10,056	10,056	10,056
100% to cap	100% to cap	100% to cap

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

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

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
3,716	13,487	13,597
0.6%	2.0%	2.0%

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
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

3,000

4. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
53,988	54,519	55,050
100% to cap	100% to cap	100% to cap

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
5,548	7,877	10,104

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

A-2 Position Control is maintained by Business Services which is contracted through SLOCOE

End of School District First Interim Criteria and Standards Review

Description	Resource Codes	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	
2) Federal Revenue		8100-8299	213,062.00	213,062.00	47,899.28	254,012.00	40,950.00	19.2%
3) Other State Revenue		8300-8599	16,289.00	16,289.00	830.06	16,289.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,455.00	22,455.00	4,210.67	20,958.00	4,403.00	
5) TOTAL REVENUES			251,806.00	251,806.00	52,740.01	297,159.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	103,783.00	103,783.00	41,876.54	118,502.00	(14,719.00)	-14.2%
3) Employee Benefits		3000-3999	61,223.00	61,223.00	20,600.72	61,583.00	(340.00)	-0.5%
4) Books and Supplies		4000-4999	88,000.00	88,000.00	29,204.74	88,305.00	(305.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	800.00	800.00	569.50	1,230.00	(430.00)	-53.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	40,950.00	(40,950.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			251,806.00	251,806.00	92,259.50	308,550.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			0.00	0.00	(39,519.49)	(11,391.00)		
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	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	
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		

2017-18 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(39,519.48)	(11,391.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,745.04	24,745.04		24,745.04	0.00	---
b) Audit Adjustments		9793		0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,745.04	24,745.04		24,745.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,745.04	24,745.04		24,745.04		
2) Ending Balance, June 30 (E + F1e)			24,745.04	24,745.04		13,354.04		
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	24,745.04	24,745.04		13,354.04		
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		9799	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	213,062.00	213,062.00	6,749.28	213,062.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	40,950.00	40,950.00	40,950.00	New
TOTAL, FEDERAL REVENUE			213,062.00	213,062.00	47,699.28	254,012.00	40,950.00	19.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	16,289.00	16,289.00	830.06	16,289.00	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			16,289.00	16,289.00	830.06	16,289.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	18,129.00	18,129.00	2,698.24	18,688.00	539.00	3.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	102.17	102.00	102.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	4,326.00	4,326.00	1,410.28	6,088.00	3,782.00	87.0%
TOTAL, OTHER LOCAL REVENUE			22,455.00	22,455.00	4,210.67	28,858.00	4,403.00	19.6%
TOTAL, REVENUES			251,806.00	251,806.00	52,740.01	297,159.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	
CLASSIFIED SALARIES								
Classified Support Salaries		2200	61,283.00	61,283.00	24,177.63	73,760.00	(12,477.00)	
Classified Supervisors' and Administrators' Salaries		2300	42,500.00		17,582.45	44,626.00		
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	116.46	116.00	(116.00)	Now
TOTAL, CLASSIFIED SALARIES				103,783.00		118,502.00	(14,719.00)	
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	
PERS		3201-3202	17,227.00	17,227.00	6,159.69	16,450.00	777.00	
OASDI/Medicare/Alternative		3301-3302	7,938.00		2,924.10		843.00	8.1%
Health and Welfare Benefits		3401-3402	33,444.00	33,444.00	10,561.74	35,205.00	(1,761.00)	
Unemployment Insurance		3501-3502	51.00	51.00	19.11	48.00		5.9%
Workers' Compensation		3601-3602	2,563.00		944.08	2,565.00	(2.00)	
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	
OPEB, Active Employees		3751-3752	0.00		0.00	0.00	0.00	
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	
TOTAL, EMPLOYEE BENEFITS			61,223.00	61,223.00	20,608.72	61,563.00		
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	6,000.00	6,000.00	3,107.04	6,305.00		-5.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	
Food		4700	80,000.00	80,000.00	26,097.70	80,000.00	0.00	
TOTAL, BOOKS AND SUPPLIES			86,000.00		29,204.74	86,305.00	(305.00)	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	800.00	800.00	569.50	1,230.00	(430.00)	-53.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			800.00	800.00	569.50	1,230.00	(430.00)	-53.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	40,950.00	(40,950.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	40,950.00	(40,950.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			251,608.00	251,608.00	92,259.50	308,550.00		

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		8916	0.00	0.00	0.00	0.00	0.00	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	
(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	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00		0.00	0.00	0.00	
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	0.0%
(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	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980		0.00	0.00	0.00	0.00	
Contributions from Restricted Revenues		8990	0.00	0.00		0.00		0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299		0.00	0.00	0.00	0.00	
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	6,894.13	6,894.00	6,894.00	New
5) TOTAL REVENUES			0.00	0.00	6,894.13	6,894.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	
2) Classified Salaries		2000-2999	0.00	0.00	20,234.34	29,852.00	(29,852.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	2,844.14	2,844.00	(2,844.00)	New
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	3,930.04	13,430.00	(13,430.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	1,389,339.01	3,099,857.00		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	
9) TOTAL EXPENDITURES			0.00	0.00	1,416,347.53	3,145,983.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,409,453.40)	(3,139,099.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.00	0.00		
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	(1,409,453.40)	(3,138,089.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,144,982.77	3,144,982.77		3,144,982.77	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)			3,144,982.77	3,144,982.77		3,144,982.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,144,982.77	3,144,982.77		3,144,982.77		
2) Ending Balance, June 30 (E + F1e)			3,144,982.77	3,144,982.77		5,893.77		
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	0.00	0.00		5,893.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	3,144,982.77	3,144,982.77		0.00		

2017-18 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	
OTHER STATE REVENUE								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	
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	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	
Supplemental Taxes		8618	0.00	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	
Other		8622	0.00	0.00	0.00	0.00	0.00	
Community Redevelopment Funds								
Not Subject to LCFF Deduction			0.00	0.00	0.00	0.00	0.00	
Penalties and Interest from Delinquent								
Non-LCFF Taxes				0.00	0.00	0.00	0.00	
Sales								
Sale of Equipment/Supplies		8631		0.00	0.00	0.00		
Leases and Rentals		8650	0.00	0.00	0.00	0.00		
Interest		8660			6,894.13	6,894.00	6,894.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00			0.00	0.00	
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00		0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	6,894.13	6,894.00		
TOTAL, REVENUES			0.00	0.00	6,894.13	6,894.00		

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	20,234.34	29,852.00	(29,852.00)	New
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	20,234.34	29,852.00	(29,852.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	786.29	786.00	(786.00)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	1,547.95	1,548.00	(1,548.00)	New
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	10.12	10.00	(10.00)	New
Workers' Compensation		3601-3602	0.00	0.00	499.78	500.00		New
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	2,844.14	2,844.00	(2,844.00)	New
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		0.0%
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	2,430.04	2,430.00		New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,500.00	11,000.00	(11,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	3,930.04	13,430.00	(13,430.00)	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		8100	0.00	0.00	114,222.00	157,262.00	(157,262.00)	New
Land Improvements		8170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	587,331.15	2,226,851.00	(2,226,851.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	587,640.47	595,598.00	(595,568.00)	New
Equipment Replacement		6500	0.00	0.00	120,145.39	120,146.00	(120,146.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	1,389,339.01	3,099,857.00	(3,099,857.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others			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	0.0%
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	1,416,347.53	3,145,883.00		

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	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00		
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00		
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	
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	
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	
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,910.34	1,910.00	1,910.00	New
5) TOTAL REVENUES			0.00	0.00	1,910.34	1,910.00		
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	1,910.34	1,910.00		
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		

2017-18 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,910.34	1,910.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,558.31	27,558.31		27,558.31	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)			27,558.31	27,558.31		27,558.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,558.31	27,558.31		27,558.31		
2) Ending Balance, June 30 (E + F1e)			27,558.31	27,558.31		29,468.31		
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	27,558.31	27,558.31		29,468.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		8626	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	0.00	0.00	74.34	74.00	74.00	New
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	0.00	0.00	1,836.00	1,836.00	1,836.00	New
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	1,910.34	1,910.00	1,910.00	New
TOTAL REVENUES			0.00	0.00	1,910.34	1,910.00		

Other Certificated Salaries							0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		0.00	0.00				0.0%
Classified Supervisors' and Administrators' Salaries						0.00	0.0%
Clerical, Technical and Office Salaries		0.00					0.0%
Other Classified Salaries					0.00		0.0%
TOTAL, CLASSIFIED SALARIES				0.00	0.00	0.00	0.0%
EMPLOYEE							
STRS				0.00	0.00	0.00	0.0%
PERS		0.00	0.00	0.00			0.0%
OASDI/Medicare/Alternative		0.00	0.00				0.0%
Health and Welfare Benefits							0.0%
Unemployment Insurance			0.00		0.00	0.00	0.0%
Workers' Compensation		0.00		0.00	0.00	0.00	0.0%
OPEB, Allocated			0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		0.00	0.00			0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00				0.0%
Approved Textbooks and Core Curricula Materials			0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		0.00	0.00				0.0%
Noncapitalized Equipment						0.00	0.0%
TOTAL, BOOKS AND SUPPLIES							0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100		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	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600				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	0.0%
Communications	5900			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%

2017-18 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		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								
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	
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00		0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980		0.00	0.00	0.00		
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.00	0.00	
TOTAL, OTHER FINANCING SOURCES/USES (g - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3.43	3.00	3.00	New
5) TOTAL REVENUES			0.00	0.00	3.43	3.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	3.43	3.00		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (G + D4)			0.00	0.00	3.43	3.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,268.87	1,268.87		1,268.87	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)			1,268.87	1,268.87		1,268.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			1,268.87	1,268.87		1,268.87		
2) Ending Balance, June 30 (E + F1e)			1,268.87	1,268.87		1,271.87		
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		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	1,268.87	1,268.87		1,271.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3.43	3.00	3.00	New
Not 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	3.43	3.00	3.00	New
TOTAL, REVENUES			0.00	0.00	3.43	3.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	
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	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	
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	
OASDI/Medicare/Alternative		3301-3302		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	
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00		
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		
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES			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	
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	
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	
Transfers of Direct Costs		5710		0.00	0.00	0.00		
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	
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		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		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	
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.00	0.00	
Contributions from Restricted Revenues		8990		0.00	0.00	0.00	0.00	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00		0.00	0.00	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: December 12, 2017**

AGENDA ITEM TITLE:

Approval of the SLOCOE Data Processing Services Agreement for 2017-18

PREPARED BY:

Teresa Taylor

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Provided for your approval is the Data Processing Services Agreements for 2017-18.

RECOMMENDED ACTION:

Approval

MEMORANDUM OF AGREEMENT FOR
THE PROVISION OF DATA PROCESSING SERVICES TO DISTRICTS
BY THE SAN LUIS OBISPO COUNTY OFFICE OF EDUCATION

District: **Shandon Joint Unified School District**

Fiscal Year: **2017-18**

Charges to District for Fiscal Year: **\$1,792.91**

1. Purpose of Agreement

The School District named above, hereinafter called District, desires to contract with the San Luis Obispo County Office of Education, hereinafter called SLOCOE, for data processing services as outlined in this agreement for the fiscal year shown above.

2. Basis of Funding and Annual Charges

SLOCOE and the District Business Officials agreed in spring 1998 to a model for funding that portion of the SLOCOE data processing function that supports districts. They also agreed to a set of procedures to administer the model, as follows:

- A. SLOCOE will establish an annual budget for data processing operations and calculate annual charges to participating districts as shown on the attached Appendix A. Annual agreements with charges to districts shall be presented to districts for approval no later than Nov 1 for the next fiscal year.
- B. SLOCOE will fund 25% of the annual cost of data processing operations and participating school districts will fund the remaining 75% on an ADA basis, as determined at Period 2 of the annual attendance report (J18-19).
- C. Districts which use some SLOCOE data processing services and also operate their own computer systems will be charged on a differential rate. The rates of this type established as of the date of this agreement are as follows:
 - 1. SIPE will pay a flat annual fee of \$500.00, which shall be adjusted annually by the statutory COLA for schools
 - 2. Cuesta College has its own computer system and discontinued QSS-processed payroll as of 01/01/08. Cuesta will be charged at a rate of \$1.05 per check, which shall be adjusted annually by the statutory COLA for schools, based on prior year check count.
- D. **SLOCOE will invoice districts for 50% of annual charges in January and 50% in June of each fiscal year for services provided under this agreement, as shown in Appendix A to this agreement.**

3. What SLOCOE Will Do

- A. Maintain and upgrade a computer system (hereinafter designated as "System"), as necessary to maintain adequate levels of processing to provide the services described in this agreement.
- B. Maintain appropriate software licenses, arrange required maintenance of equipment, provide on-going user support, and provide District access to the following data processing program modules:
 - 1. Core Financial – General Ledger
 - 2. Budget Development

expenses for such training and will notify District in advance if a charge will be made.

- B. At District request SLOCOE may provide services for the repair or replacement of District communication equipment.
- C. *Districts requesting custom projects, except custom projects requested collectively by the District's Chief Business Officials, will be charged at the hourly rate of the system manager, inclusive of statutory benefits.*

6. Hold Harmless

Both parties agree to indemnify, defend and save harmless the other from any and all claims and losses resulting from the action of either agency's employees for any activities undertaken under this agreement.

7. Termination

If either SLOCOE or the district intends to not renew this agreement for the upcoming fiscal year, the terminating party shall provide the other party with a written notice of such termination at least 90 days prior to the end of the current fiscal year.

Approved by Board of Trustees (date) _____

Print/Type Name

Title

Signature (for Shandon USD)

Date

Sheldon K. Smith, Ed.D.
Assistant Superintendent for Business Services
San Luis Obispo County Office of Education

Date

FOR SLOCOE USE ONLY

Account #: 01-0000-0-8689-8600-7700-000-4000-0000

Director of Fiscal Services Approval:

Invoice Date/s (forward copy to AR):

Notes:

**SAN LUIS OBISPO COUNTY OFFICE OF EDUCATION
SCHEDULE AND CALCULATION OF CHARGES FOR DISTRICTS
FOR DATA PROCESSING SERVICES
FISCAL YEAR 2017-18**

Budget Coding: 01-0000-0-???-7700-000-4000-0000

DISTRICT	Basis of Charges	Prior Year P-2 ADA	% Adj. P-2 ADA	October 2015 EE Count	% EE Count	2017-18 Charges	Jan. Invoice#	Jan. Invoice Amount	June 1, 2018 Final Invoice #	Final Invoice Amount June 2018	Signed contract Received Date	Contract Received Date
Almond Acres *	ADA	269	0.82%	41	0.80%	\$1,601.75		\$800.88		\$800.88		
Atascadero Unified	ADA	4,430	13.54%	739	14.40%	\$26,338.71		\$13,169.36		\$13,169.36		
Cayucos Elementary	ADA	202	0.62%	43	0.84%	1,201.54		\$600.77		600.77		
Coast Unified	ADA	614	1.88%	141	2.75%	3,649.74		\$1,824.87		1,824.87		
Lucia Mar Unified	ADA	10,159	31.05%	1441	28.08%	60,401.33		\$30,200.66		30,200.66		
Paso Robles Unified	ADA	6,595	20.16%	1012	19.72%	39,214.58		\$19,607.29		19,607.29		
Pleasant Valley Elementary	ADA	89	0.27%	31	0.60%	527.69		\$263.85		263.85		
San Luis Coastal Unified	ADA	7,175	21.93%	1157	22.54%	42,659.31		\$21,329.66		21,329.66		
San Miguel Elementary	ADA	576	1.76%	124	2.42%	3,426.24		\$1,713.12		1,713.12		
Shandon Unified	ADA	302	0.92%	59	1.15%	1,792.91		\$896.46		896.46		
Templeton Unified	ADA	2,306	7.05%	344	6.70%	13,710.96		\$6,855.48		6,855.48		
SUB-TOTAL		32,716	100.00%	5,132	100.00%	\$184,524.78		\$97,262.39		\$97,262.39		
Cuesta College	Check Count	-				9,708.13		\$4,854.07		4,854.07		
SIPE	Flat Fee	-				792.34		\$396.17		396.17		
TOTAL		32,716	100.00%	5,132	100.00%	\$205,025.25		\$102,512.63		\$102,512.63	\$0.00	\$0.00

CALCULATIONS	
Estimated 2017-18 DP budget	273,367.00
Less SLOCOE 25% share	(\$68,341.75)
Less Cuesta Flat Fee	(\$9,708.13)
Less SIPE Flat Fee	(\$792.34)
Net to be paid by ADA charges	\$194,524.78
Adjusted ADA	32,716
Per ADA Charge	\$5.95

Cuesta Calculation	
Cuesta's prior year (16-17) Check Count	
Cost Per Check \$1.05 * COLA	\$ 9,708.13

*Cuesta Calculation Method (2)	
Cuesta pays a \$1.05/check . An estimate is made off the prior year check count.	

(1) = Excluding Adult School ADA/ROP ADA.
Districts with flat fee or other basis are excluded from this column.

(2) = Cuesta College has their own computer and discontinued with QSS processed payroll as of 1/1/08.

See calculation note at right. *

(3) = EE is unduplicated count of October payroll warrants.
taken off the DE 6 Quarter #4 Report (Month 1)

17-18 COLA = 1.48%	1.0148
SIPE pays a flat amount fee of \$300 which shall be adjusted by the salary COLA for schools	
Prior year SIPE charge was \$780.78 x COLA = \$	792.34
Effective 16-17 Cuesta Fee adjusted by COLA	

*Almond Acres Fee included Effective FY 16-17

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: December 12, 2017**

AGENDA ITEM TITLE:

Approval of BP 5131.61 Drug Testing

PREPARED BY:

Teresa Taylor

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Provided for your approval is BP 5131.61 Drug Testing. The policy was adopted on May 9, 2000 by the SJUSD Board of Education but there have been some major changes to the policy. There was previously an Administrative Regulation to this Board Policy but GAMUT has since combined the two.

RECOMMENDED ACTION:

Approval

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Board Policy

Drug Testing

BP 5131.61

Students

~~The Board recognizes that a student athlete under the influence of a drug endangers himself/herself and all other players. In order to protect the health and safety of all athletes and to help refer drug users to appropriate counseling and rehabilitative services, the Superintendent or designee shall establish a nonvoluntary, random urinalysis drug testing program for all students participating in district athletics.~~

~~The Superintendent or designee shall establish drug testing procedures that ensure appropriate individual privacy for athletes while maintaining the viability of the process. No punitive action shall be taken against any student who tests positive other than removing him/her from athletic activities as prescribed in administrative regulations.~~

****Note: The following policy is optional and should be revised to reflect district practice. This policy is for use by districts that wish to establish a voluntary drug testing program for the entire student population and/or a random, suspicionless drug testing program for students participating in athletics. Districts interested in establishing a suspicionless drug testing program for use in other contexts (for example, for participation in extracurricular activities) should consult legal counsel, as more extensive legal analysis of the right to privacy may be needed pursuant to California law. In Brown v. Shasta Union High School District (an unpublished opinion authored by the current Chief Justice of California), the California Court of Appeal upheld a preliminary injunction against a district's drug testing program which required students that participated in certain competitive, non-athletic extracurricular activities to be subjected to random, suspicionless drug tests. The Court found that the plaintiffs in the case were likely to prevail on their claim that the program violated the express right to privacy granted by Article I, Section 1 of the California Constitution. Because of the complex constitutional issues involved in determining whether and how a drug testing program should be implemented, it is strongly recommended that, prior to adoption by the Governing Board, the district's proposed drug testing policy and procedures be reviewed by legal counsel.****

****Note: The following paragraph provides that the program will be established at the high school level, but may be revised to specify other grade levels.****

The Governing Board is committed to providing a safe, drug-free school environment to maximize the health and safety of district students and to protect them from dangers associated with illegal drug use and drug abuse. To support the district's drug abuse prevention efforts, the Board desires to establish a drug testing program in the district's high schools that will discourage illegal drug use among students and timely identify and refer drug users to appropriate counseling and rehabilitative services.

*(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 5131.63 - Steroids)*

Any drug testing program to be implemented by the district shall be developed in consultation with drug treatment and prevention professionals, the laboratory contracted to conduct the tests, and district legal

counsel. In addition, the Superintendent or designee may invite input from students, staff, parents/guardians, community members, and representatives of local health care agencies, community service agencies, and businesses.

(cf. 1020 - Youth Services)

****Note: It is important that the entire student body and parents/guardians receive full information about the drug testing program so they would be able to give informed consent before students participate.****

Participation in the district's drug testing program shall require the written consent of students' parents/guardians. The Superintendent or designee shall provide information about the program, including the district's policy and procedures, to all high school students and their parents/guardians at the beginning of each school year. All informational materials provided for this purpose shall contain clear statements about how the program will be implemented, including, but not limited to, a list of every substance that to be tested for and how students may be withdrawn from participation in the program.

(cf. 5145.6 - Parental Notifications)

****Note: The district should ensure that its procedures for collecting specimens from students for testing are minimally intrusive to the students' privacy and that they recognize that students are apt to be very self-conscious about their bodies at that stage of their development.****

Drug testing procedures shall ensure appropriate student privacy while maintaining the viability of the process. If urinalysis testing is used, the supervisor collecting the specimen shall be the same gender as the student and the specimen shall be collected in a private facility behind a closed stall.

Parents/guardians shall be notified after any positive test results are confirmed. Test results shall be kept separate from the student's other educational records and shall be disclosed only to school staff designated by the Superintendent or designee as responsible for program implementation. The district shall not release test results to law enforcement authorities except in compliance with a court order.

(cf. 5125 - Student Records)

The Superintendent or designee shall provide training to principals, coaches, and other district staff involved in implementing the district's drug testing program.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Students who test positive in any voluntary drug testing program shall be encouraged to participate in an assistance program and may be required to take subsequent drug tests. No disciplinary or punitive action shall be taken against any student who tests positive in the voluntary drug testing program.

(cf. 5141.6 - School Health Services)

*****Note:** Though the following section is applicable only to random, suspicionless drug testing for athletics, districts that wish to have more comprehensive rules for the voluntary drug testing program may adapt items #1-3 and the last paragraph in the section below. ***

Random Drug Testing for Athletics

*****Note:** Under this program, students would be required to submit to random drug tests as a condition of their participation in athletics. ***

*****Note:** In *Vernonia School District v. Acton*, the U.S. Supreme Court found a random testing program for student athletes constitutional. In upholding this "suspicionless" program (i.e., probable cause or reasonable suspicion need not be established prior to the test), the court held that the district's custodial responsibility for the children entrusted to its care outweighs a student's privacy rights. Even then, districts should be aware that the California Constitution is more protective of the right to privacy than the federal constitution, and a drug testing program allowed under federal law may nevertheless violate state law. ***

*****Note:** Districts should consult legal counsel as necessary. ***

The Superintendent or designee may establish a nonvoluntary, random drug testing program for students participating in athletics.

(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)

*****Note:** The following paragraph is optional. The California Constitution prohibits districts from collecting fees for educational activities. In *Hartzell v. Connell*, the California Supreme Court held that fees could not be charged for "educational activities" like extracurricular activities and that such a fee would not be constitutional, even if the district policy allows the fee to be waived. Districts should consult legal counsel prior to the implementation of any fee requirement. ***

No fee shall be charged for student participation in the district's drug testing program.

(cf. 3260 - Fees and Charges)

*****Note:** The remainder of this section is based on factors considered by the U.S. Supreme Court in upholding the district's drug testing program in *Board of Education of Independent School District No. 92 of Pottawatomie County v. Earls* and may be modified to reflect the district's program. In addition, the following list may be adapted for use under any voluntary drug testing program. ***

The Superintendent or designee shall develop:

1. Informational materials to be provided to participating students and their parents/guardians about the drug testing program

The informational materials shall require parents/guardians to notify the school when their child is taking any medication by presenting either a copy of the prescription or a physician's written verification of this

fact.

2. A drug testing consent form to be signed by the student and his/her parent/guardian prior to allowing the student to participate in athletics

The consent form shall specify the substances to be tested for and shall clearly indicate that the consent can be withdrawn and that the only consequence for such withdrawal will be that the student will no longer be able to participate in athletics

3. Procedures addressing how students will be selected, how often tests will be conducted, how samples will be collected and transported, and how results will be confirmed

Any student participating in athletics who fails a required drug test shall be disqualified from participating in the athletic activity in accordance with district policy and shall be referred to an assistance program.

****Note: The following optional paragraph may be adapted for use under any voluntary drug testing program.****

At the beginning of each school year, the Superintendent or designee shall conduct an orientation session for students participating in athletics and their parents/guardians, to explain the district's policy and outline the procedures for drug testing and the consequences if a positive result is obtained.

Legal Reference:

EDUCATION CODE

35160.5 District policy rules and regulations; requirements; matters subject to regulation

44049 Known or suspected alcohol or controlled substance abuse by student

51262 Use of anabolic steroids; legislative finding and declaration

CALIFORNIA CONSTITUTION

Article 9, Section 5 Common school system

CODE OF REGULATIONS, TITLE 5

350 Fees not permitted

COURT DECISIONS

Brown v. Shasta Union High School District, No. C061972, 2010 WL 3442147 (Cal. App. 3d Sept. 2, 2010)

Board of Education of Independent School District No. 92 of Pottawatomie County v. Earls, (2002) 122 S.Ct. 2559

Vernonia School District v. Acton, (1995) 115 S.Ct. 2385

Hartzell v. Connell, (1984) 35 Cal. 3d 899

Management Resources:

OFFICE OF NATIONAL DRUG CONTROL POLICY PUBLICATIONS

What You Need To Know About Drug Testing in Schools, August 2002

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

National Institute on Drug Abuse: <http://www.nida.nih.gov>

*Office of National Drug Control Policy: <http://www.whitehousedrugpolicy.gov>
U.S. Department of Education: <http://www.ed.gov>*

(7/03 7/12) 8/13

Policy adopted by Shandon Board of Education: May 9, 2000 Revised:

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: December 12, 2017**

AGENDA ITEM TITLE:

Approval of the Removal of AR 5131.61 Drug Testing

PREPARED BY:

Teresa Taylor

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

Administration is requesting the removal of AR 5131.61 Drug Testing. The Administrative Regulation was adopted on May 9, 2000 by the SJUSD Board of Education. The Administrative Regulation no longer exists on its own, but many of its contents have been added to BP 5131.61 Drug Testing.

RECOMMENDED ACTION:

Approval

SHANDON UNIFIED SCHOOL DISTRICT
Administrative Regulation

AR 5131.61
Students

Drug Testing

Random Drug Testing of Student Athletes

All student-athletes and their parents must give written consent for drug testing prior to participation in sports. Those who do not will not be allowed to play.

1. All student-athletes will be tested (mandatory) at the beginning of the sports season. For those who do not play a Fall season sport, they will be tested at the beginning of whatever season they begin sports. Also, if a student comes out to the team late (after that season has begun), this individual will be tested at that time. If an individual plays more than one sport they are tested (mandatory) only at the beginning of their first season.
2. Testing will be performed randomly throughout the remainder of the year. Testing will take place at random times and with random people. A lottery type of system will be used where the student-athletes are assigned numbers and these corresponding numbers will be drawn on certain dates. If the student-athlete's number is drawn, this person will be tested. It is important to note that every single number will be available to be drawn and tested every time.
3. Testing will be administered by the Head Coach of the particular student-athlete's sport, or by a male or female administrator if the coach is of the opposite sex of the athlete to be tested.
4. Refusal to be tested will be treated the same as a positive verification
5. If a positive test occurs or proof of adulterated urine (failed drug test):
The student-athlete will be treated as innocent until proven guilty. The positive sample will be immediately sealed and sent to the company's professional laboratory for verification. If a positive verification returns from the company the following procedure will be used.

First time positive verification (failed drug test) or positive adulteration test:

1. Testing for that individual will become mandatory for the remainder of the athletic year. If that student tested positive during the fall season and they played during the winter season then testing would remain mandatory throughout Basketball season. If the individual also then played a Spring sport, testing would remain mandatory through the Spring season.
2. This mandatory testing will occur at least once every two weeks, but no more than three times for a two week period. This mandatory testing will be up to the coaches' discretion as to when and how much to test.
3. The cost of the mandatory drug testing will become the responsibility of the student-athlete. This cost will include the lab fees, if another positive test should occur.

4. The student-athlete will be suspended from game play, until the following occurs: a. a minimum of 45 days of the season has been missed and b. the individuals' mandatory drug tests are now "clean" and unadulterated.

5. The student-athlete will still be required to continue to practice with the team (throughout suspension). The goal here is to keep this individual involved. The individuals' practice attendance will be charted, and regular team rules regarding absence from practice will apply to the individual. If this person should be released from the team, due to unexcused missed practices, they will still be required to take mandatory drug tests for future sports seasons' eligibility (Winter and Spring). These mandatory drug tests will continue from the point of the positive test, NOT from the time of the new sports season. If the student-athlete refuses to take the tests he/she will not be eligible for play in the remaining seasons that year.

Second Time Failed or Second Time Adulterated Drug Test:

1. The student-athlete will be excluded completely from athletics for the remainder of that school year.

Notification of student-athlete and parent(s)/legal guardian:

1. After confirmation of a positive result from the laboratory has returned, the student-athlete and parent(s)/guardian(s) will be informed of the result. A conference will be held at which the student-athlete, parents/guardians, head coach and an administrator will be present. The results will be presented and the future of the student-athlete, in terms of athletics at Shandon High School, will be determined.

Student athletes may be tested for the presence of illegal drugs at the beginning of each sport season and shall be subject to random testing during the entire season.

Students desiring to participate in a district athletic program shall first provide their parent/guardian's written consent for urinalysis testing.

Before drug testing occurs, students who have been or are presently taking prescription medication shall present either a copy of the prescription or a physician's written verification of this fact.

If a student's initial drug test is positive, a second test shall be administered as soon as possible to confirm the results. Parents/ guardians shall be notified after the test results are confirmed. If requested by the student or parent/guardian, a hearing shall be conducted by the Superintendent or designee with the parent/guardian and the student.

Policy adopted by Shandon Board of Education: May 9, 2000

Revised:

SHANDON JOINT UNIFIED SCHOOL DISTRICT**Regular Meeting of the Board of Trustees****MEETING DATE: December 12, 2017**

AGENDA ITEM TITLE:

Approval of Amended 2017-18 Athletic Handbook

PREPARED BY:

Teresa Taylor

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

The following proposal to the Athletic Handbook addresses an adjustment to the drug policy. If adopted, this policy would give student athletes who have failed multiple tests the opportunity to participate in future seasons if they continue to pass tests. The argument for this policy is to keep these students in our athletic program, rather than disqualifying the student year round. It is the opinion of the Athletic Director that this policy remains firm, but is flexible enough to positively affect students.

RECOMMENDED ACTION:

Approval



Shandon Joint Unified School District
STUDENT ATHLETE PRE-PARTICIPATION PACKET
ATHLETIC DIRECTOR: ALEKSANDR HEWITT
(Last Updated: 6/14/2017)

Please read the information in this packet carefully. After you have read and understood the Shandon Joint Unified School District Policies on Athletic Participation, please sign the last page of this packet and the CIF-SS Code of Ethics (SHS Only) to indicate that you agree to abide by these policies.

ATHLETIC PHILOSOPHY

It is our belief that participation in athletic activities is a privilege at Shandon Joint Unified School District that benefits the individual student athlete, our student body and the entire Shandon community. Athletics encourage the development of established moral and ethical values in sportsmanship, integrity, teamwork, and understanding of others. Athletic involvement promotes individual physical, mental, cultural, social, and emotional growth of our students. It opens the door for every student to express himself or herself in whatever worthy activity they may choose while strengthening accepted lifetime values. We believe that competitive athletics can be a positive educational experience. It is our desire to instill the value of scholarship, as well as sportsmanship. Being a good winner or loser is more important and gracious than anything else, and it reflects and honors one's parents, school and community. Athletic success at the expense of studying and achieving in the classroom does the student, school, and community a disservice. Our goals are to develop commitment, discipline, and sportsmanship as well as provide a safe and healthy environment to ensure that all those participating are provided with the opportunity to have a positive educational athletic experience.

ATHLETIC PHYSICALS

- Shandon High School athletes are required to have the attached Pre-participation Physical Evaluation form completed by a physician and turned into the Athletic Director before participating in any extracurricular sports activities including open gym, practices, or games.
- Shandon Middle School athletes are encouraged to have the attached Pre-participation Physical Evaluation form completed by a physician and turned into the Athletic Director.

ACADEMIC ELIGIBILITY

- Athletes must maintain an overall grade point average (GPA) of 2.0 with no more than one "F" during the previous grading period to be scholastically eligible to participate in extra-curricular activities. Eligibility shall be determined on the Wednesday following the end of the four grade reports (1st quarter, 1st semester, 3rd quarter, 2nd semester).
- The second semester grade will determine whether an athlete will be eligible the first quarter of the following school year; however, a student may use credit earned through summer school grades to positively affect his/her GPA for fall participation.
- Students entering the 9th grade will not be subject to Academic Eligibility requirements for their first quarter.

BEHAVIOR

- A student may be removed from the team or activity at any time the Coach, Athletic Director, Advisor or Principal believes their attitude and/or actions are detrimental to the team or group. The coach, athletic director or principal may also take any reasonable disciplinary action to see that any infractions of rules do not reoccur. Examples of unacceptable behavior include being late to practice or event, not attending practices, stealing, improper bus behavior or any other action which reflect unfavorably on the team/group or Shandon Joint Unified School District.

GENERAL APPEARANCE

- Students participating in extra-curricular activities must dress appropriately to represent their high school. They should keep their hair well groomed, skin clean and clothes clean and neat. The determination of acceptability will be up to the coach, Athletic Director or Principal.

LETTERING REQUIREMENTS (SHS Only)

- To receive a varsity letter, an athlete must have been a member of the varsity squad 70% of the season.

AWARDS

- Shandon High School athletes will be recognized in May for all sports at the annual Athletics Banquet.
- Shandon Middle School athletes will be recognized at the end-of-the-year Middle School Awards ceremony.

TRAVEL

- Unless prior written permission is received from the Principal, a student must travel to and from contests/activities in school transportation.
- Parents who need to check students off of school transportation upon the close of an event must obtain written permission from the Principal or designee prior to the trip. Blanket requests for the entire season will not be honored. Students will only be released to a parent or legal guardian or an adult over 21 years of age approved by the parent and the Principal or designee prior to game day.

ATTENDANCE IN SCHOOL

- Cutting a class or classes will result in an athlete being benched for the next scheduled contest. Athletes must be in attendance at school for all classes on the day of a game or on the Friday before Saturday games in order to participate in any games, events, practices or activities. Exceptions may be made by the Principal for emergency family issues or necessary medical appointments.
- Students suspended on Friday cannot play or practice the following Saturday.
- Students assigned to In-School Suspension will not be released early to participate in practice, games, activities or travel.

SCHOOL EQUIPMENT

- Athletes are financially responsible for all equipment checked out to him/her. The student will not be cleared for the next activity until all equipment has been turned in.
- Credit will be issued on items turned in only if they are the items checked out to the student.
- Student athletes should inspect all equipment for rips, tears, cracks, etc. Defects should be reported to the coach immediately. A student athlete who loses school equipment or turns in damaged equipment will be considered responsible for that equipment. They will be placed on the school fine list and will not receive any awards or be eligible for future sports or activities until cleared by the Athletic Director.

DRUG, TOBACCO, ALCOHOL OR STEROID USE

- The use or possession of tobacco, alcohol, illegal drugs including non-prescription drugs by students participating in extra-curricular activities is prohibited.
- Penalty For Above Violations: (In-season)
 - First Offense: Suspension from school competitions or activities for 45 days
 - Second Offense: Suspension from all school competitions and activities the remainder of the school year. ~~of the~~ *of the sport's season.*
 - *All future offenses will be treated as second offenses. This means that if a student fails a test in the fall season, a failure in either the winter or spring season will suspend the student from competition and activities. The only exception is if the student fails a THC test within the 45 day testing period as this does not trigger a failed test.*

- Shandon Middle School athletes will be randomly tested throughout the year. Two athletes per team will be tested using a lottery once every two weeks of their sports season.
- Shandon Joint Unified School District athletes will participate in drug testing as outlined in the following Athletic Drug Testing Policy.

ATHLETICS

DRUG TESTING POLICY

Shandon Joint Unified School District requires that all students representing their school in athletics remain drug free in order to participate in sports. An athlete should realize that the use of drugs is detrimental to their health and performance and must agree not to use such substances while involved in school athletics.

Policy Statement: In order to provide for the health and safety of the individual athlete and other athletes, to provide a legitimate reason for students to say “no” to drug use and to provide an opportunity for those taking drugs to receive help in locating a program of assistance, the district is conducting a mandatory drug testing program for Shandon High School student athletes.

Shandon Middle School students are also subject to the Athletics Drug Testing Policy, unless otherwise noted below.

The program is not punitive. It is designed to create a safe, drug free, healthy environment for student athletes and assist them in getting help when needed.

Definitions:

Drug: Any substance considered illegal or controlled by the Food and Drug Administration. *We may test for substances that include, but are not limited to: THC, steroids, opioids, methamphetamines, amphetamines, mdma (ecstasy), alcohol, and cocaine. Prescription drugs may trigger our drug tests. It is important for all prescription drugs to be on file with the student emergency card.*

Student athlete: Any student participating in athletic practices and/or contests under the control and jurisdiction of the Shandon Joint Unified School District.

Sport season: Fall, winter, and spring seasons begin on the first day of practice allowed by the California Interscholastic Federation (C.I.F.) or Shandon Joint Unified School District and end the day of the last contest for all sports.

Consent: The parent and/or guardian and the student athlete are required to sign a written consent for drug testing prior to participating in the athletic program.

Medication: Student athletes who have taken or are currently taking prescription medication must declare this fact on the day of testing. The student must provide verification (either a copy of the prescription or by doctor’s authorization) if the drug test is positive. Students who refuse to provide verification and test positive will be subject to actions specified below.

Student selection: All student athletes may be tested at the beginning of the individual’s first season of participation. Random testing will be conducted during the sports season. Students selected for random testing will be selected by having their names drawn from a “pool” of student athletes.

“Positive” test: If the student athlete’s test indicates positive results, the sample will be sent to a professional laboratory for verification. All involved will be notified only if the lab results come back positive. The refusal by a student athlete to take a urine test will be considered the equivalent of a positive test.

Adulterated urine: An attempt to alter the urine sample, either with a commercial adulterant, a home-brew recipe, or using another person’s urine, which would allow the subject to show a false negative on the drug screen.

Policy:

- All student athletes and their parents must give written consent for drug testing prior to participation in sports. Those who do not give consent will not be allowed to play.
- All Shandon High School student athletes will be tested (mandatory) at the beginning of the sports season. For those who do not play a fall season sport, they will be tested at the beginning of whatever season they begin sports. Also, if a student comes out to the team late (after that season has begun) the student will be tested at that time. If an individual plays more than one sport, they are tested (mandatory) only at the beginning of their first season.
- Shandon Middle School students are exempt from this requirement in exchange for the following policy;
 - Shandon Middle School athletes will be randomly tested throughout the year using the drug-testing guidelines expressed below;
- Testing will be performed randomly throughout the remainder of the year. Two athletes per team will be tested using a lottery once every two weeks of their sports season. Athletes will be assigned numbers and a random number generator will be used to select the athletes for random testing. Being selected does not remove the student from future lottery; therefore, it is possible that a students may be selected multiple times for testing throughout a season.
- Testing will be administered by the athletic director and designees.
- Refusal to be tested will be treated the same as a positive verification (see below).
- If a positive verification occurs or there is proof of adulterated urine, the student athlete will be treated as innocent until proven guilty. The positive sample will be immediately sealed and sent to the test manufacturer's professional laboratory for verification. If a positive verification returns from the test manufacturer, the following procedure will be used:

First time positive verification:

- Testing for that individual will become mandatory for the remainder of the athletic year. If that student tested positive during football/volleyball season and they played basketball, then testing would remain mandatory throughout basketball season. If the individual also then played a spring sport, testing would remain mandatory through the spring season.
- This mandatory testing will occur at least once every two weeks, but no more than three times for a two week period. This mandatory testing will be up to the Athletic Director's discretion as to when and how much to test.
- The cost of the mandatory drug testing will become the responsibility of the student athlete. This cost will include the lab fees if another positive test should occur.
- The student athlete will be suspended from game play until the following occurs: a) a minimum of one-half of the regular season games has been missed, and b) the individual's mandatory drug tests are now "clean" and unadulterated. (The policy is written this way because marijuana can be in the system for up to 45 days, which could cause the individual to miss more than one-half of the regular season games. In addition C.I.F. playoff games will be counted as two regular games.)
- The student athlete will still be required to continue to practice with the team throughout the suspension. The goal here is to keep this individual involved. The individual's practice attendance will be charted, and regular team rules regarding absence from practice will apply to the individual. If this person should be released from the team, due to unexcused missed practices, they will still be required to take mandatory drug tests for future sports season eligibility (winter and spring). These mandatory drug tests will continue from the point of the positive test, not from the time of the new sports season. If the student athlete refuses to take the tests, he/she will not be eligible for play in the remaining seasons that year.

Second Time Failed:

- The student athlete will be excluded completely from athletics for the remainder of ~~that school year~~ *the season*. The only exception to this rule would be in the case of retesting (mandatory) a marijuana offender. Days from the time of offense would have to be charted in this case, as THC stays in the system for up to 45 days. So this individual could conceivably test positive for THC 18 times during his/her mandatory testing period. If, however they test positive once after the 45 day period, they will be excluded.
- *The student athlete may participate in the following season, provided they test clean during the mandatory testing period. Any failed test will be treated as a second offense and the student will be suspended for the remainder of the season. The only exception to this rule is if the student is within 45 days of their first failed test, as THC could remain in the system for that length of time.*

Positive Adulteration Test:

- Any student found to be tampering with the sample, providing adulterated samples, using another person's sample as their own, will be ineligible for all interscholastic athletics for one calendar year.
- Notification of student athlete and parent(s)/legal guardian(s):
- After confirmation of a positive result from the laboratory has returned, the student athlete and parent(s)/guardian(s) will be informed of the result. A conference will be held, at which time the student athlete, parents/guardians, head coach, athletic director, and an administrator will be present. The results will be presented and the future of the student athlete, in terms of athletics at Shandon Joint Unified School District, will be determined.
- This policy and its applications will be reviewed yearly.

CIF CODE OF ETHICS FOR ATHLETES

- Shandon High School athletes are required to review and sign the CIF-SS Code of Ethics-Athletes Form. A copy of the form must be kept on file in the district office on an annual basis.
- Shandon Middle School athletes are encouraged to review and sign the CIF-SS Code of Ethics-Athletes Form. Shandon Middle School athletes will be expected to follow the CIF-SS Code of Ethics.

CODE OF ETHICS FOR PARENTS

Parents will:

- Give consistent encouragement and support to their children regardless of the degree of success, the level of skill, or time on the field.
- Stress the importance of respect for coaches through discussions with their children, and highlight the critical nature of contributing to the team and its' success.
- Attend school meetings at the outset of each sport seasons to meet coaches and school officials and learn first-hand about the expectations for participation in interscholastic sports.
- Serve as role models at sporting events while promoting sportsmanship and fair play.
- Ensure a balance in student-athletes lives, encouraging participation in multiple sports and activities with high priority placed on academics.
- Provide at least 24-hour notice directly to the coach or athletic director if your student will not be participating in a practice or game.
- Leave coaching to coaches and do not criticize coaching strategies or team performance. Parents must avoid putting pressure on their children about playing time and performance.
- Refrain from disrespect toward coaches, officials, or opposing teams.
- Refrain from attitudes that stress the playing time or position played by their child over the success of the team.
- Refrain from over involvement that includes sideline coaching, interventions and conversations with their child during contests or practices.

Guidelines for communicating with Coaches:

- **Three step procedure for communicating with a Coach:**
 - When appropriate, talk with your child about your question. What is the child's point of view? Can your child solve the problem by his/herself?
 - Set up a meeting with the coach if you still have questions. This is an informational meeting where you may ask questions, listen, and have a discussion. Remember coaches make decisions based on the good of the team, based on professional observations of practice, ability, attitude, and chemistry.
 - If questions remain, set up a meeting between the Athletic Director, coach, parent, and athlete.
- **Issues that are not to be discussed:** Playing time of the athlete, game strategies, or other student athletes.

INSURANCE REQUIREMENTS

- The California Education Code requires that a member of an athletic team have at least \$1,500 of medical insurance coverage before participating in any interscholastic sport, or while traveling as part of a team (player, manager statistician) to and from any athletic activity.
- Shandon Joint Unified School District currently provides a secondary \$2,500 per occurrence secondary insurance coverage through S.I.S.C. student insurance for all sports **except** tackle football. Each football player must be covered by their own insurance. Tackle football insurance may be purchased separately. Forms may be picked up from the ~~Football Coach or~~ Athletic Director.

PLEASE INDICATE THE FORM OF INSURANCE COVERAGE YOU WILL USE:

- ☐ **Football coverage ONLY (S.I.S.C.)**
- ☐ **My own insurance, my son/daughter is insured by:**

Name of Insurance Company

Name of Insured

Policy or Group No.

By its nature, participation in interscholastic athletics includes risk of injury which may range in severity from minor to disabling to even death. Although serious injuries are not common in supervised school athletic programs it is impossible to eliminate the risk. Participants can and do have the responsibility to help reduce the chance of injury. Players must obey all safety rules, report all physical problems to their coaches, follow a proper conditioning program, and inspect their own equipment daily.

PARENT/STUDENT CONSENT

By signing below I hereby give my consent for the student named below to:

1. Participate and represent his/her school in approved athletic activities,
2. Accompany any school team, which he/she is a member, to its local or out-of-town trips,
3. Take part in the school's drug testing program,
4. Be transported, and/or receive medical care by medical caregivers of the school's choice, when it is determined that emergency medical care is necessary in the course of such athletic activities or such travel.

I further agree not to hold Shandon Joint Unified School District or anyone acting on its behalf responsible for any injury occurring to the student named below in the proper course of such athletic activities or travel.

I have reviewed, understood and agree to abide by all District policies as stated in this Student Athlete Pre-Participation Packet.

I have reviewed and understood the attached Cardiac Arrest Information and Concussion Information.

I have completed the required Preparticipation Physical Evaluation form with a physician and have submitted it to the Athletic Director.

I have reviewed, understood, and signed the attached Student Code of Ethics Statement. A copy of this statement is to be kept on file on an annual basis in the District Office.

Student's Printed Name

Student's Signature

Date

Student's Phone Number

Parent or Guardian Printed Name

Parent/Guardian Signature

Date

Parent or Guardian's Phone Number

Llamar por favor la oficina de distrito al 805.238.0286 si usted necesita ayuda en español con respecto a esta forma.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

MEETING DATE: December 12, 2017

AGENDA ITEM TITLE:

Approval of the First Reading of Board Policies, Administrative Regulations, and Exhibits

PREPARED BY:

Teresa Taylor

AGENDA SECTION:

☐ Reports ☐ Consent ☒ Action ☐ First Reading ☐ Information ☐ Resolution

SUMMARY:

The following Board Policies, Administrative Regulations, and Exhibits have been provided for approval:

AR 3514.2 Integrated Pest Management
BP 3515 Campus Security
AR 3515 Campus Security
BP 3515.2 Disruptions
AR 3515.2 Disruptions
BP 3515.3 District Police/ Security Department
AR 3515.3 District Police/ Security Department
BP 3515.4 Recovery for Property Loss or Damage
AR 3515.4 Recovery for Property Loss or Damage
BP 3515.5 Sex Offender Notification
AR 3515.5 Sex Offender Notification
BP 1330 Use of School Facilities
AR 1330 Use of School Facilities
E 1330 Use of School Facilities

RECOMMENDED ACTION:

Approval

SHANDON JOINT UNIFIED SCHOOL DISTRICT
Administrative Regulation
Integrated Pest Management

AR 3514.2
Business and Noninstructional Operations

*****Note:** Education Code 17608-17614 encourage the use of effective, least toxic pest management practices for the control and management of pests on district properties and require the identification of an integrated pest management (IPM) coordinator and/or school site designee to carry out program requirements. ***

*****Note:** The California Department of Pesticide Regulation (DPR) has established an IPM program for use by school districts, including a model program guidebook, a template for an IPM plan, and a web site containing a comprehensive directory of resources describing and promoting the use of IPM practices. ***

The Superintendent or designee shall designate an employee at the district office and/or school site to develop, implement, and coordinate an integrated pest management (IPM) program that incorporates effective, least toxic pest management practices. The IPM coordinator shall prepare and regularly update a districtwide or school site IPM plan based on the template provided by the California Department of Pesticide Regulation (DPR).

Integrated pest management means a strategy that focuses on long-term prevention or suppression of pest problems through a combination of techniques such as monitoring for pest presence and establishing treatment threshold levels, using nonchemical practices to make the habitat less conducive to pest development, improving sanitation, and employing mechanical and physical controls. Pesticides that pose the least possible hazard and are effective in a manner that minimizes risks to people, property, and the environment are used only after careful monitoring indicates they are needed according to pre-established guidelines and treatment thresholds. (Education Code 17609; Food and Agricultural Code 13181)

*****Note:** Pursuant to Education Code 17610.5, certain pesticides are exempt from the notification, recordkeeping, and reporting requirements of Education Code 17611 and 17612. The exempted products are listed in 3 CCR 6147. ***

The IPM plan and this administrative regulation shall not apply to reduced-risk pesticides, including self-contained baits or traps, gels or pastes used for crack and crevice treatments, antimicrobials, and pesticides exempt from registration by law. (Education Code 17610.5; 3 CCR 6147)

*****Note:** Education Code 17610.1 prohibits districts from using certain pesticides identified by the DPR or U.S. Environmental Protection Agency (EPA) that have been granted only a conditional or interim registration or an experimental use permit, have had their registration cancelled or suspended, or are being phased out of use. A list of pesticides prohibited for use on school sites by Education Code 17610.1 can be found on DPR's web site. ***

The IPM coordinator shall not use any pesticide that is prohibited by DPR or the U.S. Environmental

Protection Agency, as listed on the DPR web site. (Education Code 17610.1)

Program Components

****Note: The following section reflects IPM measures recommended by DPR in its California School IPM Model Program Guidebook and the EPA and should be modified to reflect district practice. ****

The district's program shall include, but not necessarily be limited to, the following components:

- 1. Identifying and monitoring pest population levels and identifying practices that could affect pest populations. Strategies for managing the pest shall be influenced by the pest species and whether that species poses a threat to people, property, or the environment.*
- 2. Setting action threshold levels to determine when pest populations or vegetation at a specific location might cause unacceptable health or economic hazards that would indicate corrective action should be taken.*
- 3. Modifying or eliminating pest habitats to deter pest populations and minimize pest infestations.*
- 4. Considering a full range of possible alternative cost-effective treatments. Such alternative treatments may include taking no action or controlling the pest by physical, horticultural, or biological methods. Cost or staffing considerations alone will not be adequate justification for the use of chemical control agents.*
- 5. Selecting nonchemical pest management methods over chemical methods whenever such methods are effective in providing the desired control or, when it is determined that chemical methods must be used, giving preference to those chemicals that pose the least hazardous effects to people and the environment.*
- 6. Limiting pesticide purchases to amounts needed for the year. Pesticides shall be stored at a secure location that is not accessible to students and unauthorized staff. They shall be stored and disposed of in accordance with state regulations and label directions registered with the EPA as well as any disposal requirements indicated on the product label.*

(cf. 3514 - Environmental Safety)

(cf. 3514.1 - Hazardous Substances)

- 7. Informing parents/guardians and employees regarding pesticide use as described in the sections "Notifications" and "Warning Signs" below.*
- 8. Ensuring that persons applying pesticides follow label precautions and are sufficiently trained in the principles and practices of IPM.*

(cf. 4231 - Staff Development)

****Note: SB 1405 (Ch. 848, Statutes of 2014) added Education Code 17614 and Food and Agricultural Code 13186.5 to require that, beginning July 1, 2016, the IPM coordinator and any employee or contractor who intends to apply a pesticide at a school site must annually complete a DPR-approved training course. ****

Beginning July 1, 2016, the IPM coordinator and any employee or contractor who intends to apply a pesticide at a school site shall annually complete a DPR-approved training course on IPM and the safe use of pesticides in relation to the unique nature of school sites and children's health. (Education Code 17614; Food and Agricultural Code 13186.5)

Notifications

****Note: Education Code 17612 requires the district to annually issue a written notification to employees and parents/guardians containing the information specified in items #1-6 below; see E 4112.9/4212.9/4312.9 - Employee Notifications and E 5145.6 - Parental Notifications. A sample notification is available on the DPR web site. Education Code 17612 clarifies that the district is not required to issue the notice through first-class mail unless no other method is feasible. Pursuant to Education Code 17612 and 48980.3, the district may satisfy this requirement by including the notification in its annual parental notification. ****

Staff and parents/guardians of students enrolled at a school site shall be annually notified, in writing, regarding pesticide products expected to be applied at the school site in the upcoming year. The notification shall include at least the following: (Education Code 17612)

- 1. The name of each pesticide product expected to be applied in the upcoming year and the active ingredient(s) in it*
- 2. The Internet address (<http://www.cdpr.ca.gov/schoolipm>) used to access information on pesticides and pesticide use reduction developed by the DPR pursuant to Food and Agricultural Code 13184*

****Note: As amended by SB 1405 (Ch. 848, Statutes of 2014), Education Code 17612 requires the notification to include the information specified in items #3-4 below. ****

- 3. If the school has posted its IPM plan, the Internet address where the plan may be found*
- 4. The opportunity to view a copy of the IPM plan in the school office*
- 5. An opportunity for interested persons to register to receive prior notification of each application of a pesticide at the school site*
- 6. Other information deemed necessary by the IPM coordinator*

*(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 3517 - Facilities Inspection)
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
(cf. 5145.6 - Parental Notifications)*

Whenever a person registers to receive notice of individual pesticide application pursuant to item #5 above, the IPM coordinator shall notify such registered persons of individual pesticide applications at least 72 hours prior to the application. The notice shall include the product name, the active ingredient(s) in the product, and the intended date of application. (Education Code 17612)

If a pesticide product not included in the annual notification is subsequently intended for use at a school site, the IPM coordinator shall provide written notification of its intended use to staff and parents/guardians of students enrolled at the school, at least 72 hours prior to the application. (Education Code 17612)

****Note: Pursuant to Education Code 17611.5, as added by SB 1405 (Ch. 848, Statutes of 2014), whenever a school chooses to use a pesticide that is not exempted under Education Code 17610.5, the IPM plan must be posted on the school web site or, if the school does not have a web site, then on the district web site. If neither the school nor district has a web site, then the plan must be included in the annual parental notification issued pursuant to Education Code 17612 as described above. The following paragraph may be revised to reflect district practice. ****

If a school chooses to use a pesticide not exempted pursuant to Education Code 17610.5, it shall post the school or district IPM plan on the school's web site or, if the school does not have a web site, then on the district web site. If neither the school nor district has a web site, then the IPM plan shall be included with the annual notification sent to staff and parents/guardians pursuant to Education Code 17612 as described above. The plan shall include the name of the school designee or IPM coordinator, the pesticides applied at the school site by school or district employees and hired pest control applicators, and a date when the plan shall be reviewed and updated as necessary. When not required, the IPM coordinator may post or distribute the IPM plan at his/her discretion. (Education Code 17611.5)

****Note: Education Code 17612 exempts emergency conditions from strict compliance with the notification requirements. However, the IPM coordinator must make every effort to provide the required notification for an application of a pesticide under emergency conditions. ****

Whenever the IPM coordinator deems that the immediate use of a pesticide is necessary to protect the health and safety of students, staff, or other persons at the school site, he/she shall make every effort to provide the required notifications prior to the application of the pesticide. (Education Code 17612)

Warning Signs

****Note: Education Code 17612 requires posting of a warning sign in each area of a school site where pesticides will be applied. A sample warning sign can be found on the DPR web site. ****

The IPM coordinator shall post a warning sign at each area of the school site where pesticides will be applied that shall be visible to all persons entering the treated area. The sign shall be posted at least 24 hours prior to the application and shall remain posted until 72 hours after the application. The warning sign shall prominently display the following information: (Education Code 17612)

- 1. The term "Warning/Pesticide Treated Area"*
- 2. The product name, manufacturer's name, and the EPA's product registration number*
- 3. Intended areas and dates of application*
- 4. Reason for the pesticide application*

When advance posting is not possible due to an emergency condition requiring immediate use of a pesticide, the warning sign shall be posted immediately upon application and shall remain posted until 72 hours after the application. (Education Code 17609, 17612)

Records

****Note: Food and Agricultural Code 13186 requires pest control operators to report the use of pesticides at a school site to the county agricultural commissioner or director. Pursuant to Education Code 17611, as amended by SB 1405 (Ch. 848, Statutes of 2014), any pesticide use that is not included in the report submitted pursuant to Food and Agricultural Code 13186 must be reported to the DPR by the school designee as provided below. The form that must be used for this report is available on DPR's web site. ****

At the end of each calendar year, the IPM coordinator shall submit to the DPR, on a form provided by the DPR, a copy of the records of all pesticide use at the school site for that year, excluding any pesticides exempted by law and any pesticide use reported by the pest control operator pursuant to Food and Agricultural Code 13186. The IPM coordinator may submit more frequent reports at his/her discretion. (Education Code 17611)

Each school site shall maintain records of all pesticide use at the school for four years, and shall make the information available to the public, upon request, in accordance with the California Public Records Act. Such records may be maintained by retaining a copy of the warning sign posted for each pesticide application with a recording on that copy of the amount of the pesticide used. (Education Code 17611)

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

Legal Reference:

BUSINESS AND PROFESSIONS CODE

8593.2 Licensed pest control operators; training requirements

EDUCATION CODE

17366 Legislative intent (fitness of buildings for occupancy)

17608-17614 Healthy Schools Act of 2000

48980 Notice at beginning of term

48980.3 Notification of pesticides

FOOD AND AGRICULTURAL CODE

11401-12408 Pest control operations and agricultural chemicals

13180-13188 Healthy Schools Act of 2000

GOVERNMENT CODE

3543.2 Scope of representation; right to negotiate safety conditions

6250-6270 California Public Records Act

CODE OF REGULATIONS, TITLE 3

6147 Pesticides exempted from registration requirements

CODE OF REGULATIONS, TITLE 8

340-340.2 Employer's obligation to provide safety information

UNITED STATES CODE, TITLE 7

136-136y Insecticide, Fungicide and Rodenticide Act

Management Resources:

CALIFORNIA DEPARTMENT OF PESTICIDE REGULATION PUBLICATIONS

California School IPM Model Program Guidebook

U.S. ENVIRONMENTAL PROTECTION AGENCY

Protecting Children in Schools from Pests and Pesticides, 2002

Pest Control in the School Environment: Adopting Integrated Pest Management, 1993

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

California Department of Pesticide Regulation, School IPM: <http://www.cdpr.ca.gov/schoolipm>

U.S. Environmental Protection Agency, Integrated Pest Management at Schools:

<http://www.epa.gov/pesticides/ipm>

(7/01 3/06) 4/15

SHANDON JOINT UNIFIED SCHOOL DISTRICT
Board Policy
Campus Security

BP 3515
Business and Noninstructional Operations

****Note: The following optional policy should be modified to reflect district practice.****

The Governing Board is committed to providing a school environment that promotes the safety of students, employees, and visitors to school grounds. The Board also recognizes the importance of protecting district property, facilities, and equipment from vandalism and theft.

****Note: A district's campus security strategy may be developed as part of the school's comprehensive school safety planning process (see BP/AR 0450 - Comprehensive Safety Plan). ****

The Superintendent or designee shall develop campus security procedures which are consistent with the goals and objectives of the district's comprehensive safety plan and site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

(cf. 0450 - Comprehensive Safety Plan)

Surveillance Systems

****Note: The following optional section is for use by districts that have authorized the use of surveillance systems. Although courts have not ruled on the use of surveillance systems in a school setting, generally, the use of cameras (i.e., a "search" within the meaning of the Fourth Amendment) must be reasonable and the cameras must not be used in areas where there is a "reasonable expectation of privacy" (New Jersey v. T.L.O.). Thus, cameras should not be located in areas such as bathrooms, locker rooms, or private offices. Education Code 51512 prohibits the use of a recording device in a classroom without the prior consent of the teacher and principal. Examples of locations where cameras may generally be used include hallways, stairwells, parking lots, and cafeterias. For language about the use of cameras on school buses, see BP/AR 5131.1 - Bus Conduct.****

****Note: Before adopting the use of such a system, a cost-benefit analysis should be conducted to determine whether surveillance cameras are the most effective method to address the particular security concerns on the campus (e.g., certain locations are difficult to monitor and other means of deterrence have not been successful). Another determination is whether the cameras will be monitored in "real time" by trained personnel or whether the images will be recorded and later used as "evidence." The district should also determine whether the system will record images 24 hours a day, during school hours, or on some other schedule. Because audio surveillance generally requires a warrant, if the district's equipment has audio capability, it should be disabled so that sounds are not recorded.****

The Board believes that reasonable use of surveillance cameras will help the district achieve its goals for campus security. In consultation with the safety planning committee and relevant staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras. Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Any audio capability on the district's surveillance equipment shall be disabled so that sounds are not recorded.

(cf. 5131.1 - Bus Conduct)

(cf. 5145.12 - Search and Seizure)

****Note: According to the National Institute of Justice, signage is an important component of a successful system and can serve as a deterrent against vandals. The Institute also recommends that the signs state whether or not the system is being actively monitored so that potential victims are not under the impression that a person is watching events live and will be able to provide immediate assistance. It is also recommended that districts provide notice to students and parents/guardians about the district's surveillance program in order to clarify that there is no expectation of privacy in those locations where the cameras will be placed and that images from the cameras may be used in disciplinary proceedings. ****

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous locations at affected school buildings and grounds. These signs shall inform students, staff, and visitors that surveillance may occur and shall state whether the district's system is actively monitored by school personnel. The Superintendent or designee shall also provide prior written notice to students and parents/guardians about the district's surveillance system, including the locations where surveillance may occur, explaining that the recordings may be used in disciplinary proceedings, and that matters captured by the camera may be referred to local law enforcement, as appropriate.

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

****Note: Pursuant to 20 USC 1232(g) (Family Educational Rights and Privacy Act) and Education Code 49061, any recording or image of a student collected by the district is considered a "student record" and thus is subject to those laws regarding access, disclosure, and retention. See BP/AR 5125 - Student Records. In addition, a recording or image of a staff member that may be used in a personnel action is subject to the laws regarding personnel records, including an employee's right to comment on derogatory information placed in his/her file. See AR 4112.6/4212.6/4312.6 - Personnel Files. ****

To the extent that any images from the district's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

Legal Reference:***EDUCATION CODE******32020 Access gates******32211 Threatened disruption or interference with classes******32280-32288 School safety plans******35160 Authority of governing boards******35160.1 Broad authority of school districts******38000-38005 Security patrols******49050-49051 Searches by school employees******49060-49079 Student records******PENAL CODE******469 Unauthorized making, duplicating or possession of key to public building******626-626.10 Disruption of schools******CALIFORNIA CONSTITUTION******Article 1, Section 28(c) Right to Safe Schools******UNITED STATES CODE, TITLE 20******1232g Family Educational Rights and Privacy Act******COURT DECISIONS******New Jersey v. T.L.O. (1985) 469 U.S. 325******ATTORNEY GENERAL OPINIONS******83 Ops.Cal.Atty.Gen. 257 (2000)******75 Ops.Cal.Atty.Gen. 155 (1992)******Management Resources:******CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS******Safe Schools: A Planning Guide for Action, 2002******NATIONAL INSTITUTE OF JUSTICE PUBLICATIONS******The Appropriate and Effective Use of Security Technologies in U.S. Schools: A Guide for Schools and Law Enforcement Agencies, 1999******WEB SITES******CSBA: <http://www.csba.org>******California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lss>******National Institute of Justice: <http://www.ojp.usdoj.gov/nij>******Issued: 3/07***

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Administrative Regulation

Campus Security

AR 3515

Business and Noninstructional Operations

****Note: The following optional administrative regulation may be used as a component of a comprehensive safety plan (see BP/AR 0450 - Comprehensive Safety Plan) and should be modified to reflect district practice.****

The Superintendent or designee shall ensure that ~~the district's~~ campus security ~~procedures are developed which is consistent with the goals and objectives of the district's comprehensive safety plan and site level safety plan~~ includes strategies to:

~~These procedures shall include strategies and methods to:-~~

1. Secure the campus perimeter and school facilities in order to prevent criminal activity

These strategies include ~~an analysis~~ risk management analysis of the *each campus'* building security system, lighting system, and campus fencing. Procedures to ensure unobstructed views and eliminate blind spots caused by doorways and landscaping shall also be considered. In addition, parking lot design may be studied, including methods to discourage through traffic.

2. Secure buildings from outsiders and discourage trespassing

These ~~procedures~~ *strategies* may include requiring visitor registration, requiring staff and student identification tags, and patrolling of places used for congregating and loitering.

(cf. 1250 - Visitors/Outsiders)

(cf. 3515.2 - Disruptions)

(cf. 5112.5 - Open/Closed Campus)

3. Discourage vandalism and graffiti

These ~~methods~~ *strategies* may include plans to immediately cover graffiti as well as campus beautification projects and shall also include students and the community in these projects.

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131.5 - Vandalism and Graffiti)

(cf. 5137 - Positive School Climate)

4. Control access to keys and other school inventory

(cf. 3440 - Inventories)

5. Detect and intervene with school crime

These ~~procedures~~ **strategies** may include the creation of a school watch program, an anonymous crime reporting system, analysis of school crime incidents, and collaboration and communication with local law enforcement agencies. ~~including providing for law enforcement presence.~~

(cf. 3515.3 - District Police/Security Department)

(cf. 5116.1 - Intradistrict Open Enrollment)

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5145.9 - Hate-Motivated Behavior)

All staff shall receive training in building and grounds security procedures.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Keys

****Note: The following optional section should be modified to reflect district practice.****

All keys used in a school shall be the responsibility of the principal or designee. Keys shall be issued only to those employees who regularly need a key in order to carry out normal activities of their position.

The principal or designee shall create a key control system with a record of each key assigned and room(s) or building(s) which the key opens.

Keys shall be used only by authorized employees and shall never be loaned to students. The master key shall not be loaned.

****Note: Pursuant to Penal Code 469, a person who knowingly possesses, duplicates, uses, or attempts to use or duplicate, a key without authorization may be guilty of a misdemeanor. ****

The person issued a key shall be responsible for its safekeeping. The duplication of school keys is prohibited. If a key is lost, the person responsible shall **immediately** report the loss to the principal or designee ~~immediately~~ and shall pay for a replacement key.

(3/89 6/96) 3/07

Policy Adopted by Shandon Board of Education: January 11, 2000

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Board Policy

Disruptions

BP 3515.2

Business and Noninstructional Operations

****Note: The following optional Board policy and accompanying administrative regulation address disruption of school activities by nonstudents and may be revised to reflect district practice. In Reeves v. Rocklin Unified School District, a California Court of Appeal held that school officials have legal authority to control access to a school campus in order to prevent disruption to normal school activities and need not wait until an actual disruption occurs before restricting access to school grounds.****

****Note: Penal Code 626.9 (the Gun Free School Zone Act) prohibits possession of a firearm on school grounds or within 1000 feet of school grounds, with specified exceptions (e.g., law enforcement). SB 707 (Ch. 766, Statutes of 2015) amended Penal Code 626.9 and 30310 to provide that the exception for a person holding a valid license to carry a concealed firearm applies only to the area within 1,000 feet of a school, but any such person shall not carry a firearm and/or ammunition onto school grounds unless he/she has written permission of the Superintendent or designee. See BP/E 3515.7 - Firearms on School Grounds for options for the Governing Board to authorize or not authorize the Superintendent or designee to grant such permission and, if so, criteria and conditions for him/her to grant permission.****

****Note: For language regarding disturbances by students, see BP/AR 5131.4 - Student Disturbances and BP/AR 5144.1 - Suspension and Expulsion/Due Process. Employees who cause a disruption may be subject to disciplinary action in accordance with the district's collective bargaining agreement and/or Board policy; see BP/AR 4118 - Dismissal/Suspension/Disciplinary Action and AR 4218 - Dismissal/ Suspension/Disciplinary Action.****

The Governing Board is committed to ~~keeping the schools free from disruption and to keeping unauthorized persons from entering school grounds.~~ providing a safe and orderly environment for students, staff, and others on district property or while engaged in school activities.

The Superintendent or designee shall ~~provide for prompt removal from school premises of~~ **remove** any individual who, **by his/her presence or action**, disrupts or threatens to disrupt normal operations **at a school campus or any other district facility**, threatens the health and **or** safety of students or staff, **or causes property damage anyone on district property, or causes or threatens to cause damage to district property or to any property on school grounds.**

(cf. 1250 - Visitors/Outsiders)
 (cf. 3515 - Campus Security)
 (cf. 4118 - Dismissal/Suspension/Disciplinary Action)
 (cf. 4158/4258/4358 - Employee Security)
 (cf. 4218 - Dismissal/Suspension/Disciplinary Action)
 (cf. 5131.4 - Student Disturbances)

****Note: Specific strategies for responding to disruptions may be developed as part of the district's comprehensive school safety plan (see BP/AR 0450 - Comprehensive Safety Plan) and/or may be included in the district's emergency and disaster preparedness plan (see BP/AR 3516 - Emergencies and Disaster Preparedness Plan). The U.S. Department of Education's Guide for Developing High-Quality School Emergency Operations Plans recommends that a school emergency plan describe specific courses of action for addressing threats and hazards, including, but not limited to, criminal threats and actions and active shooter situations.****

~~District and school site safety plans shall specify action to be taken, including specific staff responsibilities, when an individual is causing a disruption. School staff shall be trained to recognize when an individual has committed acts that constitute a disruption in violation of Board Policy.~~ *The Superintendent or designee shall establish a plan describing staff responsibilities and actions to be taken when an individual is causing or threatening to cause a disruption. The plan shall address, as appropriate, visitor registration procedures; campus security measures; evacuation procedures; lock-down procedures; possible responses to an active shooter situation; communications within the school and with parents/guardians, law enforcement, and the media in the event of an emergency; and crisis counseling or other assistance for students and staff after a disruption. In developing such a plan, the Superintendent or designee shall consult with law enforcement to create guidelines for law enforcement support and intervention when necessary.*

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3515.3 - District Police/Security Department)

(cf. 3515.7 - Firearms on School Grounds)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

The Superintendent or designee shall provide training to school staff on how to identify and respond to actions or situations that may constitute a disruption.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

****Note: Education Code 48902 requires the principal or designee to notify law enforcement authorities when anyone possesses a firearm or explosive or sells or furnishes a firearm at school. In addition, pursuant to 20 USC 7151, districts are mandated to develop a policy to notify law enforcement whenever a student brings a firearm to school. For policies implementing this mandate, see BP/AR 5131.7 - Weapons and Dangerous Instruments and AR 5144.1 - Suspension and Expulsion/Due Process.****

Any employee who believes that a disruption may occur shall immediately contact the principal. The principal or designee shall notify law enforcement in accordance with Education Code 48902 and 20 USC 7151 and in other situations, as appropriate.

Legal Reference:

EDUCATION CODE

32210 Willful disturbance of public school or meeting, misdemeanor

32211 Threatened disruption or interference with classes; misdemeanor

35160 *Authority of governing boards*
 44810 *Willful interference with classroom conduct*
 44811 *Disruption of classwork or extracurricular activities*
 48902 *Notification of law enforcement authorities*
 51512 *Prohibited use of electronic listening or recording device*

PENAL CODE

243.5 *Assault or battery on school property*
 415.5 *Disturbance of peace of school*
 626-626.11 *Schools, crimes, especially:*
 626.7 *Failure to leave campus or facility; wrongful return; penalties; notice; exceptions*
 626.8 *Disruptive presence at schools*
 626.81 *Misdemeanor for registered sex offender to come onto school grounds*
 626.85 *Misdemeanor for specified drug offender presence on school grounds*
 626.9 *Gun Free School Zone Act*
 627-627.10 *Access to school premises*
 653b *Loitering about schools or public places*
 12556 *Imitation firearms*
 30310 *Prohibition against ammunition on school grounds*

UNITED STATES CODE, TITLE 20

7151 *Gun-Free Schools Act*

COURT DECISIONS

Reeves v. Rocklin Unified School District, (2003) 109 Cal.App.4th 652

In Re Joseph F., (2000) 85 Cal.App.4th 975

In Re Jimi A., (1989) 209 Cal.App.3d 482

In Re Oscar R., (1984) 161 Cal.App.3d 770

ATTORNEY GENERAL OPINIONS

79 Ops.Cal.Atty.Gen. 58 (1996)

Management Resources:

CSBA PUBLICATIONS

911! A Manual for Schools and the Media During a Campus Crisis, 2001

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Guide for Developing High-Quality School Emergency Operations Plans, 2013

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/ls/ss>

U.S. Department of Education: <http://www.ed.gov>

(11/06 3/10) 4/16 -

Policy adopted by Shandon Board of Education: January 11, 2000

Revised:

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Administrative Regulation

Disruptions

AR 3515.2

Business and Noninstructional Operations

Note: The following administrative regulation is optional and may be revised to reflect district practice. Education Code 35160 authorizes the Governing Board to maintain order in schools under its jurisdiction. Therefore, the district, in accordance with law, may authorize school administrators to direct certain individuals, as specified below, to leave school grounds. Penal Code 626.7 provides that a person who is directed to leave the campus and fails to leave, or later reenters without following the school's posted registration requirements, may be guilty of a misdemeanor. In addition, Penal Code 653b makes it a misdemeanor for anyone to loiter around a school and enhances penalties for loiterers who are required to register as sex offenders or to register with the local chief of police or sheriff for committing specified street gang offenses. For information regarding visitor registration requirements, see BP/AR 1250 - Visitors/Outsiders.

The principal, *or* designee ~~or school security officer~~ may direct an individual to leave school grounds if he/she has a reasonable basis for concluding that the *any* person, is committing an act that is likely to interfere with the peaceful conduct of school activities or that the person has entered the campus with the purpose of committing such an act. This shall not apply to students, Governing Board members or employees of the school, or others required by their employment to be on school grounds. *except a student, school employee, or other person required by his/her employment to be on school grounds, to leave school grounds or school activity if:*

~~When an individual is directed to leave under such circumstances, the principal or designee shall inform the person that he/she will be guilty of a misdemeanor subject to a fine and/ or imprisonment if he/she reenters any district facility within 30 days after being directed to leave, or within seven days if the person is a parent/guardian of a student attending that school. (Penal Code 626.7)~~

~~If an individual refuses to leave upon request or returns before the applicable period of time, the principal or designee shall notify law enforcement.~~

~~The principal or designee may direct any specified sex offender or drug offender to leave school grounds. This does not apply to a student, parent/guardian of a student attending that school or an individual who has obtained prior written permission for entry from the principal or designee. Upon directing the individual to leave, the principal or designee shall inform the person that he/she will be guilty of a crime if he/she reenters the schools within seven days or otherwise establishes a pattern of unauthorized entry. (Penal Code 626.8, 626.85)~~

~~Possession of unauthorized dangerous instruments, weapons or devices is prohibited on school premises, on any public right of way immediately adjacent to school property, or any other place where a teacher and student(s) are required to be for assigned school activities. (Penal Code 626.9, 626.10)~~

1. The principal or designee has reasonable basis for concluding that the person is committing or has entered the campus with the purpose of committing an act which is likely to interfere with the peaceful

conduct, discipline, good order, or administration of the school or a school activity, or with the intent of inflicting damage to any person or property. (Education Code 44810, 44811; Penal Code 626.7)

2. The person fights or challenges another person to a fight, willfully disturbs another person by loud and unreasonable noise, or uses offensive language which could provoke a violent reaction. (Penal Code 415.5)

3. The person, without lawful business for being present, loiters around a school or reenters a school within 72 hours after he/she was asked to leave. (Penal Code 653b)

****Note: Penal Code 626.81 prohibits registered sex offenders from school grounds unless they have lawful business and written permission from the principal or designee. However, pursuant to Education Code 49091.10 and 51101, any sex offender who is a parent/guardian of a student must, like other parents/guardians, be allowed to be involved in the education of his/her child. Thus, districts must adopt reasonable measures to maintain the rights of such sex offender parents/guardians to be involved in their children's education, while keeping students safe. See BP 1250 - Visitors/Outsiders.****

4. The person is required to register as a sex offender pursuant to Penal Code 290 and does not have a lawful purpose and written permission from the principal or designee to be on school grounds. (Penal Code 626.81)

(cf. 1250 - Visitors/Outsiders)

(cf. 3515.5 - Sex Offender Notification)

5. The person is a specified drug offender, as defined in Penal Code 626.85, and does not have written permission from the principal or designee to be on school grounds. However, such specified drug offender may be on school grounds during any school activity if he/she is a student or the parent/guardian of a student attending the school. (Penal Code 626.85)

****Note: Item #6 below authorizes the principal or designee to remove from school or a school activity any person who threatens the physical safety of a student at any grade level. Pursuant to Penal Code 626.8, it is a misdemeanor to threaten the physical safety of any student in grades K-8.****

6. The person willfully or knowingly creates a disruption with the intent to threaten the immediate physical safety of students, staff, or others while attending, arriving at, or leaving school. (Penal Code 626.8)

7. The person has otherwise established a continued pattern of unauthorized entry on school grounds. (Penal Code 626.8)

(cf. 1240 - Volunteer Assistance)

(cf. 3515.3 - District Police/Security Department)

(cf. 4158/4258/4358 - Employee Security)

(cf. 6145.2 - Athletic Competition)

The principal or designee shall allow a parent/guardian who was previously directed to leave school grounds

to reenter for the purpose of retrieving his/her child for disciplinary reasons, medical attention, or family emergencies, or with the principal or designee's prior written permission. (Penal Code 626.7, 626.85)

When directing any person to leave school premises, the principal or designee shall inform the person that he/she may be guilty of a crime if he/she: (Education Code 32211; Penal Code 626.7, 626.8, 636.85)

- 1. Fails to leave or remains after being directed to leave*
- 2. Returns to the campus without following the school's posted registration requirements*
- 3. Returns within seven days after being directed to leave*

(cf. 0450 - Comprehensive Safety Plan)

Whenever an individual is causing or threatening to cause a disruption at any district facility other than a school campus, the Superintendent or designee may direct that individual to leave the facility consistent with this regulation and the accompanying Board policy.

Appeal Procedure

Any person who is asked to leave a **public** school building or grounds may appeal to the Superintendent or designee. This appeal shall be made no later than the second school day after the person has departed from the school building or grounds. *After reviewing the matter with the principal or designee and the person making the appeal*, the Superintendent or designee shall render his/her decision within 24 hours after the appeal is made, and this decision shall be binding. (Education Code 32211)

The decision of the Superintendent or designee may be appealed to the Governing Board. Such an appeal shall be made no later than the second school day after the Superintendent or designee has rendered his/her decision. The Board shall consider and decide the appeal at its next scheduled regular or adjourned regular public meeting. The Board's decision shall be final. (Education Code 32211)

In any circumstance where a person has been directed to leave a school building or ground where the Superintendent's or Board's office is situated, he/she may nevertheless enter the school building or ground solely for the purpose of making the appeal. (Education Code 32211)

(3/10 3/12) 4/16

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Board Policy

District Police/Security Department

BP 3515.3

Business and Noninstructional Operations

****Note: Education Code 38000 authorizes the Board to establish a police or security department and to employ personnel to ensure the safety of district students and staff and the security of district real and personal property. The following optional policy may be revised as desired, including appropriate modifications to indicate whether the district has a "police" or "security" department.****

To help ensure the safety of district students and staff and the security of district property, the Governing Board shall maintain a district police or security department.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 1250 - Visitors/Outsiders)

(cf. 3515 - Campus Security)

(cf. 3515.2 - Disruptions)

(cf. 3515.5 - Sex Offender Notification)

(cf. 3516.2 - Bomb Threats)

(cf. 5131.4 - Student Disturbances)

(cf. 5131.5 - Vandalism and Graffiti)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.7 - Weapons and Dangerous Instruments)

(cf. 5136 - Gangs)

(cf. 5142.1 - Identification and Reporting of Missing Children)

(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)

(cf. 5145.12 - Search and Seizure)

Duties of district police officers or security officers shall be delineated in a job description developed by the Superintendent or designee.

(cf. 4158/4258/4358 - Employee Security)

(cf. 4200 - Classified Personnel)

****Note: The district may select either or both options below depending on whether it has a "security" and/or "police" department.****

OPTION 1: (Security Department)

Persons employed or assigned as school security officers shall serve as watchpersons, security guards, or patrolpersons on or about district premises to protect persons or property, prevent the theft or unlawful taking of district property, or report unlawful activity to the district and local law enforcement agencies.

(Education Code 38001.5)

When district security officers are unable to perform their duties because of an emergency, including, but not be limited to, war, epidemic, fire, flood or work stoppage, or when the emergency necessitates additional security services, the Board may contract with a private licensed security agency. In such cases, the Board shall make a specific finding that an emergency exists and shall include this finding in the Board minutes. (Education Code 38005)

OPTION 2: (Police Department)

Persons employed as members of the district police department, when appointed and duly sworn, are peace officers for the purposes of carrying out their duties pursuant to Penal Code 830.32. (Education Code 38001)

****Note: AB 1436 (Ch. 292, Statutes of 2003) amended Education Code 35021.5 to delete the requirement that a school police reserve officer corps consist of unpaid volunteers. However, Education Code 35021.5 continues to express legislative intent that districts be allowed to use volunteer reserve officers to the extent necessary to provide a safe and secure school environment. The following optional paragraph is for use by districts that choose to establish a reserve officer corps, and may be revised to reflect district practice. ****

The district's police department may be supplemented by a school police reserve officer corps, which may include unpaid volunteer reserve police officers. For the duration of their specific assignment, school police reserve officers shall have the same powers and duties as other school police officers. (Education Code 35021.5; Penal Code 830.6)

(cf. 1240 - Volunteer Assistance)

****Note: The remainder of this policy is for use by all districts.****

The Board expects district police or security officers to cooperate and regularly communicate with local law enforcement agencies, and to work collaboratively with other district staff and community members to develop long-term, proactive approaches that address the conditions affecting school safety.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

District police or security officers shall conduct themselves in ways that promote goodwill and cooperation on the part of students, district staff and the general public.

Firearms

****Note: Pursuant to Penal Code 830.32, the Board may determine whether or not its police officers will carry firearms. Education Code 38001.5 implies that security officers also may or may not be permitted to carry firearms.****

OPTION 1: The Board authorizes district police or security officers to carry firearms in accordance with law, Board policy and administrative regulations.

OPTION 2: *District police or security officers shall not carry firearms.*

Legal Reference:

EDUCATION CODE

35021.5 School police reserve corps

38000-38005 Security and police departments

39672 School peace officers, fingerprinting

45122.1 Classified employees, conviction of a violent or serious felony

49079 Notification to teacher; student who has engaged in acts constituting grounds for suspension or expulsion

BUSINESS AND PROFESSIONS CODE

7583-7583.46 Private patrol operators

FAMILY CODE

6240-6274 Emergency protective orders

GOVERNMENT CODE

3300-3312 Public safety officers, rights and protections

8597-8598 Peace officers

PENAL CODE

290.45 Sex offenders, authority of peace officers

646.91 Emergency protective order for stalking

830-832.9 Peace officers, especially:

830.32 School district and community college police

830.6 Reserve police officers, powers and duties

832 Course of training prescribed by Commission on Peace Officer Standards and Training

832.2 School peace officers; training

832.7 Disclosure of personnel files in criminal or civil proceedings

836 Peace officers; warrants

12028.5 Taking custody of weapons

13510-13519.9 Standards for recruitment and training

13700-13702 Response to domestic violence

WELFARE AND INSTITUTIONS CODE

707 List of crimes

828-828.1 Disclosure of information re minors by law enforcement agency

COURT CASES

San Diego Police Officers Association et al. v. City of San Diego Civil Service Commission et al., 104 Cal.App.4th 275 (2002)

Management Resources:

CDE PUBLICATIONS

Safe Schools: A Planning Guide for Action, 2002

WEB SITES

Commission on Peace Officer Standards and Training: <http://www.post.ca.gov>

California Department of Education, Safe Schools and Violence Prevention Office:

<http://www.cde.ca.gov/lss/>

Attorney General's Office, Crime and Violence Prevention Center: <http://www.safestate.org>

(10/98 11/00) 11/03

SHANDON JOINT UNIFIED SCHOOL DISTRICT
Administrative Regulation
District Police/Security Department

AR 3515.3
Business and Noninstructional Operations

****Note: Districts should revise the following optional regulation to reflect whether the district has a "police" or "security" department as authorized by Education Code 38000. ****

To be employed as district police or security officers, persons shall meet all the requirements for classified personnel in addition to specialized requirements as described below.

(cf. 4112.4/4212.4/4312.4 - Health Examinations)
(cf. 4112.41/4212.41/4312.41 - Employee Drug Testing)
(cf. 4211 - Recruitment and Selection)
(cf. 4212 - Appointment and Conditions of Employment)
(cf. 4215 - Evaluation/Supervision)

Chief of Police/Chief of Security

The district police or security department shall be supervised by a chief of police or chief of security designated by the Superintendent and working under the Superintendent's direction. (Education Code 38000)

****Note: Pursuant to Education Code 38000, the Board must set minimum qualifications for employment of the police chief or security chief, including but not limited to the qualifications described in the following paragraph. The district may expand the following paragraph to specify additional qualifications if desired.****

Qualifications for the position of police or security chief include, but are not limited to, prior employment as a peace officer or completion of a peace officer training course approved by the Commission on Peace Officer Standards and Training. The police or security chief shall comply with this requirement within one year of initial employment in this position by the district. (Education Code 38000)

Qualifications of Security Officers

****Note: The following section is for use by districts that employ security officers pursuant to Education Code 38000 and 38001.5.****

Every school security officer shall: (Education Code 38001.5)

- 1. Under the conditions described in Education Code 38001.5, submit to the district copies of his/her fingerprints on forms or electronically, as prescribed by the Department of Justice*

2. Be determined to be a person not prohibited from employment by a school district pursuant to Education Code 44237 or 45122.1

**(cf. 3515.6 - Criminal Background Checks for Contractors)
(cf. 4112.5/4212.5/4312.5 Criminal Record Check)**

*****Note: Item #3 below is for use by districts that authorize security officers to carry firearms; see BP 3515.3.*****

3. Be determined by the Department of Justice to be a person who is not prohibited from possessing a firearm (Education Code 38001.5)

Each employee who works more than 20 hours a week as a school security officer shall complete a course of training developed by the Bureau of Security and Investigative Services of the Department of Consumer Affairs in consultation with the Commission on Peace Officer Standards and Training. (Education Code 38001.5)

*****Note: The following paragraph is for use by districts that require school security officers to carry a firearm while performing their duties.*****

School security officers shall additionally satisfy the training requirements of Penal Code 832. (Education Code 38001.5)

Qualifications of Police Officers

*****Note: The following section is for use by districts that employ police officers pursuant to Education Code 38000 and 38001.*****

Before exercising the powers of a peace officer, district police officers shall satisfactorily complete an introductory course of training prescribed by the Commission on Peace Officer Standards and Training and shall pass the commission's examination. (Penal Code 832, 832.3)

If a person has passed this examination more than three years before being employed as a peace officer, or has a break in service of three or more years, he/she shall be required to pass the examination before beginning duties as a district police officer, unless he/she meets criteria required by law. (Penal Code 832)

Within two years of the date of first employment, district police officers shall have completed supplementary specialized training, approved by the Commission on Peace Officer Standards and Training, on the unique safety needs of a school environment. (Penal Code 832.3)

*****Note: The following paragraph may be expanded to include other trainings provided by the district.*****

The Superintendent or designee may provide district police officers with additional training in other public safety skills, including but not limited to first aid, rescue, cardiopulmonary resuscitation, emergency medical technician training, juvenile procedures and specialized safety equipment. (Education Code 38002)

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

(cf. 4231 - Staff Development)

(cf. 5141 - Health Care and Emergencies)

****Note: The following paragraph is for use by districts whose Boards have established a school police reserve corps as authorized by Education Code 35021.5 and 38000; see BP 3515.3. AB 1436 (Ch. 292, Statutes of 2003) amended Education Code 35021.5 to delete the requirement that such a reserve corps be unpaid volunteers.****

School police reserve officers shall complete a course of training directly related to the role of school police reserve officers as prescribed in Penal Code 832.2. (Education Code 35021.5)

Equipment

Each district police or security officer shall wear a badge bearing the name of the district, carry an identification card bearing his/her photograph and signature and the signature of the Superintendent, and carry any other identification data required by local law enforcement agencies. (Education Code 38003)

****Note: Pursuant to Education Code 38003, the cost for the above items must be borne by the district. If a uniform is not required, the word "uniforms" should be deleted from the following paragraph.****

The district shall bear the cost of all required uniforms, equipment, identification badges and cards. (Education Code 38003)

The Board may provide and maintain motor vehicles for use by police or security department staff. When operated by a district officer in the performance of his/her duties, any vehicle is an authorized emergency vehicle and may be equipped and operated as such, as provided by the Vehicle Code. (Education Code 38004)

Personnel Files

****Note: The following section is for use by districts that have established a police department.****

Before any record containing an adverse comment is placed in a police officer's personnel file, he/she shall read and sign the record indicating he/she is aware of the comment. The police officer shall have 30 days to file a written response, which shall be attached to the adverse comment. (Government Code 3305-3306)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

A police officer may inspect his/her personnel file during usual business hours with no loss of compensation. If the officer believes that any portion of the material is mistakenly or unlawfully placed in the file, the officer may request, in writing, that the mistaken or unlawful portion be corrected or deleted and shall describe the reasons supporting those corrections or deletions. Within 30 days of the request, the Superintendent or designee shall either grant the officer's request or notify the officer of the decision to refuse to grant the request. The Superintendent or designee shall state in writing the reasons for refusing any request. (Government Code 3306.5)

Disciplinary Action

****Note: The following section is for use by districts that have established a "police" department. When a district police officer is under disciplinary investigation, Government Code 3300 provides the officer with the right to receive copies of any reports or complaints made by investigators or other persons, except those that are confidential. The court in San Diego Police Officers Association et al. v. City of San Diego Civil Service Commission et al. ruled that personnel records of a public safety officer cannot be disclosed at public disciplinary appeal hearings without the officer's consent. ****

Any investigation of a district police officer that could lead to punitive action shall be conducted in accordance with Government Code 3303-3304.

If the Superintendent or designee decides to impose discipline following investigation and any predisciplinary response or procedure, he/she shall notify the police officer in writing within 30 days of the decision, including the date that the discipline shall be imposed. (Government Code 3304)

****Note: Pursuant to Government Code 3304.5, an administrative appeal initiated by a police officer shall be conducted in accordance with district rules and procedures. Districts should consult legal counsel prior to initiating discipline against a police officer or whenever an investigation is undertaken. ****

Any appeal by a police officer shall be conducted in accordance with Board policy and administrative regulation. (Government Code 3304.5)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(10/98 11/00) 11/03

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Board Policy

Recovery For Property Loss Or Damage

BP 3515.4

Business and Noninstructional Operations

****Note: Pursuant to Education Code 48904, parents/guardians are liable for the costs of damages caused by the willful misconduct of their minor children (1) that results in damage to school property, an employee's personal property, or injury or death of a district student, employee, or volunteer, and (2) for any reward paid by the district; see section below entitled "Rewards." This amount is adjusted annually for inflation by the Superintendent of Public Instruction. For 2017, the liability of a parent/guardian must not exceed \$19,200 for damages and \$19,200 for the reward. For situations not addressed by the Education Code, Civil Code 1714.1 provides for parent/guardian liability for the willful misconduct of their minor child which results in injury, death, or property damage. The limit under this statute is adjusted every two years for cost-of-living by the Judicial Council of California and, effective July 1, 2017, parent/guardian liability must not exceed \$42,100.****

****Note: Pursuant to Penal Code 640.5 and 640.6, an individual who has been found to have defaced district property with graffiti may be fined or ordered by a court to perform community service. Depending on the amount of damage, Penal Code 594 also specifies that an individual, or the parent/guardian of a minor, who has been convicted of vandalism may be ordered to clean up and repair the property and to keep the property free from graffiti for one year.****

****Note: The following optional policy may be modified to reflect district practice.****

~~The Governing Board shall seek reimbursement of damages and rewards from any individual or from the custodial parent/guardian of any minor who commits any act of theft or vandalism.~~

The Governing Board desires to create a safe and secure learning environment and to minimize acts of vandalism and damage to school property. To discourage such acts, the district shall seek reimbursement of damages, within the limitations specified in law, from any individual, or from the parent/guardian of any minor, who has committed theft or has willfully damaged district or employee property.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3515 - Campus Security)

(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

(cf. 4158/4258/4358 - Employee Security)

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

(cf. 5131 - Conduct)

(cf. 5131.5 - Vandalism and Graffiti)

(cf. 5136 - Gangs)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

Rewards

****Note: Government Code 53069.5 authorizes the Governing Board to offer rewards for information leading to the identification and apprehension of persons who willfully damage or destroy property. ****

~~If the law enforcement officials are unable to fix responsibility for the theft or vandalism, the board may authorize a reward in any amount it deems appropriate for information leading to the identification and apprehension of the guilty party.~~

When district or law enforcement officials have not been able to identify the person(s) responsible for the theft or vandalism of district property, the Board may authorize a reward for the identification and apprehension of the responsible person(s).

****Note: The Board may set any amount for the reward it deems to be appropriate; however, as detailed above, Education Code 48904 specifies a limit on the amount of parent/guardian liability for repayment of the reward. ****

****Note: Option 1 below allows the Superintendent or designee to offer a reward up to \$2,500 without Board approval. Option 2 provides that the Board will determine the amount of any reward offered. Both options may be revised, including the specified reward amount, to reflect district practice. ****

***OPTION 1:** The Board authorizes the Superintendent or designee to offer a reward in any amount he/she deems appropriate, not exceeding \$2,500. A reward in excess of \$2,500 shall be authorized in advance by the Board.*

***OPTION 2:** The Board shall determine the appropriate amount for the reward.*

~~A reward shall be paid only when the guilt of the person responsible for the crime has been established by a criminal conviction or other appropriate judicial procedures.~~

****Note: The following paragraph applies to all districts. ****

The Superintendent or designee shall disburse the reward when the guilt of the person responsible for the act has been established by a criminal conviction or other appropriate judicial procedure.

Legal Reference:**EDUCATION CODE**

19910 Libraries, malicious cutting, tearing, defacing, breaking or injuring

19911 Libraries, willful detention of property

44810 Willful interference with classroom conduct

48904 Liability of parent/guardian for willful misconduct

CIVIL CODE

1714.1 Liability of parent or guardian for act of willful misconduct by a minor

GOVERNMENT CODE

53069.5 Reward for information concerning person causing death, injury, or property damage

53069.6 Actions to recover damages

54951 Local agency, definition

PENAL CODE

484 Theft defined

594.1 Aerosol paint and etching cream

640.5 Graffiti; facilities or vehicles of governmental entity

640.6 Graffiti

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Judicial Council of California: <http://www.courts.ca.gov>

(2/95 10/97) 7/09

Policy Adopted by Shandon Board of Education: January 11, 2000

SHANDON JOINT UNIFIED SCHOL DISTRICT

Administrative Regulation

Recovery For Property Loss Or Damage

AR 3515.4

Business and Noninstructional Operations

Note: The following administrative regulation is optional and should be modified to reflect district practice.

Reports *by Staff*

District employees shall report any damage *to* or loss of school property to the principal or designee immediately after such damage or loss is discovered. In those instances in which insurance reimbursement may be involved, the principal or designee shall contact the appropriate district official.

(cf. 3530 - Risk Management/Insurance)
(cf. 5131.5 - Vandalism and Graffiti)

Investigation

Note: *Certain acts of graffiti or vandalism may trigger the need for an investigation pursuant to the district's sexual harassment or nondiscrimination grievance procedures (e.g., graffiti that is sexual in nature or disparaging to a class of individuals protected by the district's nondiscrimination policies). See BP 5131.5 - Vandalism and Graffiti.*

~~The Superintendent or designee shall ensure that a complete investigation is conducted at the site where the vandalism occurred.~~

~~The principal or designee shall conduct a complete investigation of any instance of damage or loss of school property. The investigation shall be carried out in cooperation with law enforcement officials when appropriate.~~

The Superintendent or designee shall conduct a complete investigation of any instance of damage to or loss of school property and shall consult law enforcement officials when appropriate. If it is determined that the damage has been committed by any district student, the Superintendent or designee shall initiate appropriate disciplinary procedures against the student.

(cf. 3515.3 - District Police/Security Department)
(cf. 5131 - Conduct)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)**Recovery of Damages**

When the ~~person~~ **individual** causing the damage or loss has been identified and the costs of repair, replacement, or cleanup determined, the Superintendent or designee shall take all practical and reasonable steps to recover ~~these costs, including consulting district's legal counsel if necessary~~ **the district's costs and shall consult with the district's legal counsel and/or insurance administrator, as appropriate.** Reasonable steps may include the filing of a civil complaint in a court of competent jurisdiction to recover damages from the responsible person.

~~If the responsible person is a minor, recovery may be sought from the minor's custodial parent/guardian in accordance with Education Code 48904.~~

Such steps may include the filing of a civil complaint in a court of competent jurisdiction to recover damages from the responsible person and, if the responsible person is a minor, from his/her parent/guardian in accordance with law. Damages may include the cost of repair or replacement of the property, the payment of any reward, interest, court costs, and all other damages as provided by law.

Payment of Reward

When authorized according to Governing Board policy, **the Superintendent or designee shall pay** the reward ~~shall be paid~~ to the party who provides information sufficient to identify and apprehend the person(s) ~~or persons~~ subsequently found **determined to be** responsible for the damage or loss. If more than one person provides information, the reward shall be divided among **them as appropriate** ~~the informants~~.

(12/91 10/97) 7/09

Policy adopted by the Shandon Board of Education: January 11, 2000
Revised:

SHANDON JOINT UNIFIED SCHOOL DISTRICT
Board Policy
Sex Offender Notification

BP 3515.5
Business and Noninstructional Operations

****Note: Penal Code 290.45 specifies that when a law enforcement agency reasonably suspects that children may be at risk from a registered sex offender, the agency may notify educational institutions. However, the law does not stipulate procedures for districts to follow when so notified. Penal Code 290.45 also provides that any person who receives such sex offender information from a law enforcement agency may only disclose that information in the manner and to the extent authorized by the law enforcement agency. Districts should act reasonably and responsibly if the information is received and should collaborate with local law enforcement in order to determine the most responsible means of communication. See the accompanying administrative regulation. Because school personnel are not equipped to assess the relative danger of offenders, it is recommended that districts consult with legal counsel when developing their planned response to the receipt of sex offender information.****

In order to protect students while they are traveling to and from school, *or* attending school or at a school-related activity, the Governing Board believes it is important that the district respond appropriately when a law enforcement agency *notifies* ~~contacts~~ the district about registered sex offenders who may reside or work within district boundaries.

The Superintendent or designee shall establish an ongoing relationship with law enforcement officials to coordinate the receipt and dissemination of such information. To the extent authorized by law, the Superintendent or designee also shall establish procedures for notifying appropriate staff as necessary.

****Note: Penal Code 290.45 grants the district and its employees immunity from civil liability for the good faith dissemination of any sex offender information received from a law enforcement agency, as long as the dissemination is in the manner and to the extent authorized by the law enforcement agency.****

~~The district and its employees shall be immune from liability for the good faith dissemination of sex offender information provided by law enforcement agency or an employee of a law enforcement agency, so long as the dissemination is in the manner and to the extent authorized by the law enforcement agency. (Penal Code 290)~~

To protect the district and its employees from liability, employees shall disseminate sex offender information in good faith, and only in the manner and to the extent authorized by the law enforcement agency.

****Note: Pursuant to Penal Code 290.46 ("Megan's law") information about certain sex offenders, including their home addresses, is available to the public via the Internet. The district may choose to include notice regarding the availability of this information in its annual parent/guardian notification. The following paragraph is optional and may be revised to reflect district practice.****

The Superintendent or designee may annually notify parents/guardians of the availability of information

about registered sex offenders on the Department of Justice's Internet website.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 1240 - Volunteer Assistance)

(cf. 1250 - Visitors/Outsiders)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 3515 - Campus Security)

(cf. 5142 - Safety)

Role of District Police/Security Department

****Note: The following optional section is for use by districts with district police/security departments. Penal Code 290.45 provides that a school district police/security department may be a "designated law enforcement agency" for purposes of receiving information from the Department of Justice about registered sex offenders. As a "designated law enforcement agency," the school district police/security department may make the determination to release information about sex offenders to the school community, such as parents/guardians of students attending the school and other persons regularly present at the school site including students, employees or volunteers. ****

In accordance with law, Board policy and administrative regulation, the district police/security department may disseminate information about registered sex offenders to the school community. The district police/security department shall consult with local law enforcement and the Superintendent or designee prior to any such dissemination.

(cf. 3515.3 - District Police/Security Department)

The district police/security department shall maintain records of the means and dates of dissemination for five years. (Penal Code 290.45)

Legal Reference:

EDUCATION CODE

32211 Threatened disruption or interference with classes; offense

35160 Authority of boards

35160.1 Board authority of school districts

48981 Parent/guardian notifications; methods

PENAL CODE

290 Registration of sex offenders

290.4 Sex offender registration; compilation of information

290.45 Release of sex offender information

290.46 Making information about certain sex offenders available via the Internet

290.9 Addresses of persons who violate duty to register

290.95 Disclosure by person required to register as sex offender

626.8 Disruptive entry or entry of sex offender upon school grounds

626.81 Sex offender; permission to volunteer at school

830.32 School district and community college police

3003 Parole, geographic placement

UNITED STATES CODE, TITLE 42

14071 Jacob Wetterling Crimes Against Children and Sexually Violent Offender

Registration Program Act

ATTORNEY GENERAL OPINIONS

82 Ops.Cal.Atty.Gen. 20 (1999)

Management Resources:

WEB SITES

California Department of Justice, Megan's Law mapping: <http://www.meganslaw.ca.gov>

(2/99 11/03) 3/05

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Administrative Regulation

Sex Offender Notification

AR 3515.5

Business and Noninstructional Operations

****Note: Pursuant to Penal Code 290.45, a law enforcement agency may notify the general public about the presence of a sex offender in the community by whatever means the law enforcement agency considers appropriate, including television, newspaper, or the Internet.****

****Note: The following optional regulation provides a plan for communicating information received from law enforcement. CSBA recommends that districts work closely with local law enforcement in order to help develop a coordinated response to the situation, and revise this regulation accordingly to reflect district practice.****

The Superintendent or designee shall develop a plan for receiving and communicating information about registered sex offenders residing within district boundaries. He/she shall ensure, at a minimum, that the following components are part of the plan:

1. The Superintendent or designee shall appoint a staff member to serve as liaison with law enforcement regarding these matters.
2. The Superintendent or ~~designee~~ *district liaison* shall, at the beginning of each school year, contact local law enforcement to coordinate the receipt of information. Law enforcement shall be informed that all notifications and correspondence should be directed to the ~~district~~ liaison as well as the individual school sites. A letter shall be sent annually to local law enforcement, identifying the name, phone number, and address of the ~~district~~ liaison.
3. The Superintendent or district liaison shall collaborate with law enforcement in order to alert children to the dangers of sex offenders, develop a system for distributing information about sex offenders, and train school staff and parents/guardians about the roles and responsibilities of both the district and law enforcement.
4. The Superintendent or ~~designee~~ *liaison* shall, at the beginning of each school year, notify parents/guardians of the district's willingness and intention to work with law enforcement on this matter and shall explain the appropriate roles and responsibilities of both the district and law enforcement.

This communication shall also explain:

- a. The reporting requirements pursuant to Penal Code 290 *and 290.45*, including the fact that law enforcement is the agency best able to assess the relative danger of ~~an~~ *a sex* offender
- b. The ability of the parents/guardians to contact law enforcement for additional information *and to view the information on the Megan's Law Internet website*

~~e. The district's policy and how the district plans to handle the information received from the law enforcement agency~~

****Note: Penal Code 290.45 provides that law enforcement may authorize school districts to disclose sex offender information to additional persons upon a determination by law enforcement that this further disclosure will enhance public safety. Penal Code 290.45 requires law enforcement to identify the appropriate scope of further disclosure, which may not include placement of the information on a district Internet website.****

5. ~~Serious sexual offenders will have the location of their residences posted. High risk, violent, sexual offenders will also have their pictures posted at the school sites.~~ *When law enforcement notifies the district of the residency or employment of a sex offender within district boundaries, the Superintendent or district liaison shall consult with law enforcement about the appropriate scope of the disclosure. When authorized by law enforcement, the Superintendent or liaison may disclose information about a sex offender to the following staff:*

6. ~~If and when law enforcement notifies the district of the residency or employment of a sex offender within district boundaries, the Superintendent or designee shall determine which central office and school staff need to be notified. This determination shall be done on a case-by-case basis. Notification may be made to the following staff:~~

- a. The principal of the school which is in the attendance area of the sex offender's residence or place of employment
- b. Teachers and classified personnel at that school, including staff responsible for visitor registration
- (cf. 1250 - Visitors/Outsiders)
- c. Principals and staff at adjacent schools, as appropriate
- d. Security staff
- e. Bus drivers
- f. Yard supervisors

7.6. Any staff member who receives information directly from law enforcement regarding registered sex offenders shall immediately contact the Superintendent or ~~designee~~ liaison in order to help ensure that the district is able to respond appropriately.

****Note: Penal Code 3003 prohibits certain sex offenders released on parole from residing within one-half mile of school grounds.****

8.7. If an identified sex offender is seen on or near ~~by~~ school grounds or around any student, staff shall immediately contact the district liaison. A staff member may also inform local law enforcement.

****Note: Pursuant to Penal Code 290.45, any person who convicted of using sex offender information to commit a felony will receive a five-year prison term; any person who uses this information to commit a misdemeanor will be fined at least \$500 and not more than \$1000.****

Notification to Parents/Guardians

****Note: Pursuant to Penal Code 290.45, law enforcement determines the appropriate scope of the disclosure of sex offender information when necessary to protect public safety. In some circumstances, law enforcement may determine that notification should be provided to the parents/guardians of students attending a specific school. In order to help ensure that parents promptly receive the information and that students are not unduly alarmed, CSBA recommends that notifications not be sent home with students. District should also consult legal counsel as appropriate.****

****Note: The following optional section should be modified to reflect district practice.****

~~Upon notification by law enforcement that a "high risk" sex offender resides in the community, the district liaison shall immediately contact local law enforcement in order to determine the appropriate response.~~

~~Upon notification by law enforcement that a "serious" sex offender resides in the community, the district liaison, in consultation with the Superintendent and/or district legal counsel, shall collaborate with local law enforcement in order to determine an appropriate response. This response may include:~~

When law enforcement has determined that parents/guardians should be notified regarding the presence of a sex offender in the community, the Superintendent or district liaison shall collaborate with local law enforcement in order to determine an appropriate response. This response may include:

1. An article in a school or parent council newsletter notifying parents/guardians that law enforcement information about registered sex offenders is available at the local law enforcement agency headquarters and/or at the school office. This article shall encourage parents/guardians to contact local law enforcement *and access the Department of Justice's (DOJ) Megan's Law Internet website* for additional information.
2. A mailing, at law enforcement's expense, prepared by law enforcement, and printed on law enforcement letterhead and envelopes, notifying parents/guardians of the presence of registered sex offenders. This notification shall encourage parents/guardians to contact local law enforcement *and access the DOJ's Megan's Law Internet website* for additional information.
3. A mailing of a letter, at district expense, prepared by law enforcement and printed on law enforcement letterhead and envelopes, notifying parents/guardians of the presence of registered sex offenders. This notification shall encourage parents/guardians to contact local law enforcement *and access the DOJ's Megan's Law Internet website* for additional information.

****Note: Pursuant to Penal Code 626.81, a principal may permit a registered sex offender who is not a family member of a student attending the school to enter school premises to volunteer at the school, provided that parents/guardians are notified as provided below. For further information, see AR 1240 - Volunteer Assistance.****

Whenever the principal has granted permission to a person who is required to register as a sex offender pursuant to Penal Code 290 to come into a school building or upon school grounds to volunteer at the school, he/she shall notify the parent/guardian of each student at that school, at least 14 days in advance using one of the methods specified in Education Code 48981, that a registered sex offender has been granted such permission, the date(s) and times for which permission has been granted, and the parent/guardian's right to obtain information regarding the person from a designated law enforcement agency. (Penal Code 626.81)

*(cf. 1240 - Volunteer Assistance)
(cf. 5145.6 - Parental Notifications)*

(2/98 11/05) 5/16

Policy adopted by Shandon Board of Education: January 11, 2000
Revised:

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Board Policy

Use Of School Facilities

BP 1330

Community Relations

***Note: Education Code 38133 mandates that the Governing Board develop rules and regulations related to the management, direction, and control of school facilities. Pursuant to Education Code 38130-38138 (the Civic Center Act), school facilities are civic centers and, under certain circumstances, members of the school community must be allowed to use them for specified purposes. In granting access for use of school facilities to district residents and community groups, the Board must be careful to avoid discriminating against certain individuals, groups, or viewpoints and thereby violating constitutional requirements, including free speech rights. In *Good News Club v. Milford Central School*, the U.S. Supreme Court held that the school district violated the club's free speech rights when it denied the club use of school facilities for after-school meetings because of the religious nature of the meetings. ***

The Governing Board ~~recognizes~~ *believes* that district *school* facilities *and grounds* are a *vital* community resource ~~whose primary purpose is to be used for school programs and activities~~ *which should be used to foster community involvement and development. Therefore*, the Board authorizes the use of school facilities *by district residents and* community groups for purposes ~~provided~~ *specified in* for the Civic Center Act, ~~when to the extent that~~ such use does not interfere with school activities *or other school-related uses.*

~~All school-related activities (clubs, class events etc.) shall be given priority in the use of facilities under the Civic Center Act. Thereafter the use of facilities shall be on a first come, first served basis.~~

(cf. 6145.5 - Student Organizations and Equal Access)

The Board may authorize the use of school facilities without charge by nonprofit organizations, clubs. Or associations organized to promote youth and school activities. These groups include, but are not limited to, 4H, Girl Scouts, Boy Scouts, Camp Fire Inc., Parent-Teacher associations, and school-community advisory councils.

~~Other groups requesting the use of school facilities under the Civic Center Act shall be charged at least direct costs. Any other issues will be resolved at the discretion of the superintendent.~~

~~The Board authorizes the superintendent, his or her discretion, to waive any fees deemed reasonable.~~

The Superintendent or designee shall give priority to school-related activities in the use of school facilities and grounds. Other uses authorized under the Civic Center Act shall be on a first-come, first-served basis.

***Note: Pursuant to Education Code 38133, the Board is mandated to develop rules and regulations which must include the items specified below for the management, direction, and control of school facilities. ***

For the effective management and control of school facilities and grounds, the Superintendent or designee shall maintain procedures and regulations that: (Education Code 38133)

1. *Aid, encourage, and assist groups desiring to use school facilities for approved activities*
2. *Preserve order in school facilities and on school grounds and protect school facilities, designating a person to supervise this task, if necessary*

(cf. 0450 - Comprehensive School Safety Plan)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

3. *Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of school work*

****Note: The following paragraph is optional and may be modified to reflect district practice. ****

Subject to prior approval by the Board, the Superintendent or designee may grant the use of school facilities or grounds on those days on which district schools are closed. (Education Code 37220)

(cf. 6115 - Ceremonies and Observances)

There shall be no advertising on school facilities and grounds except as allowed by district policy specified in BP 1325 - Advertising and Promotion.

(cf. 1325 - Advertising and Promotion)

****Note: The following optional paragraph may be modified to reflect district practice. A district may enter into an agreement with another entity for the joint use of school facilities or grounds. For considerations to guide the development of such an agreement, see BP 1330.1 - Joint Use Agreements. Any district interested in entering into any such agreement is also encouraged to review CSBA's policy brief Maximizing Opportunities for Physical Activity Through Joint Use of Facilities and CSBA's publication Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement for tips regarding successful collaboration, information about funding sources for joint use, suggested components of joint use agreements, model agreements, and additional resources. ****

As necessary to ensure efficient use of school facilities, the Superintendent or designee may, with the Board's approval, enter into an agreement for the joint use of any school facilities or grounds. The Board shall approve any such agreement only if it determines that it is in the best interest of the district and the community.

(cf. 1330.1 - Joint Use Agreements)

Fees-Fair Rental Value

****Note: Education Code 38134 authorizes districts to charge an amount "not exceeding" direct costs for the use of school facilities or grounds by community groups and entities. Pursuant to 5 CCR 14041, as added by*

*Register 2014, No. 19, the Board is required to adopt a fee schedule that specifies the hourly fee to be charged by the district either for specific school facilities and grounds or for types or categories of school facilities or grounds (e.g., all gymnasiums or playgrounds), when the district chooses to charge fees for community use of school facilities and grounds. ****

~~Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students. (Education Code 38134)~~

The Board shall adopt a comprehensive schedule of fees to be charged for community use of school facilities and grounds, including, but not limited to, the multipurpose room(s), playing or athletic field(s), track and field venue(s), tennis court(s), and outdoor basketball court(s). The schedule of fees shall be prepared in accordance with 5 CCR 14037-14041. (5 CCR 14041)

(cf. 9320 - Meetings and Notices)

****Note: In addition, Education Code 38134 mandates each district to adopt a policy specifying the activities and organizations that shall be charged an amount not to exceed direct costs. 5 CCR 14037-14041, as added by Register 2014, No. 19, contain specific rules adopted by the State Board of Education for determining "direct costs" to be charged for use of school facilities and grounds. ****

****Note: The options below provide suggestions on how districts that choose to charge up to direct costs may categorize activities and organizations for that purpose. Option 1 is for use by districts that choose to charge an amount "not exceeding" direct costs to all community groups. Option 2 is for use by districts that choose to grant free use to nonprofit groups organized to promote youth and school activities but charge other groups an amount "not exceeding" direct costs. Option 3 is for use by districts that grant free use to school-related organizations only. ****

****Note: However, regardless of the option chosen, there is an exception for the use of school facilities and grounds for religious services, as noted below. ****

OPTION 1: (Amount not exceeding direct costs to all community groups)

The Board believes that the use of school facilities or grounds should not result in costs to the district. The Superintendent or designee shall charge all groups granted the use of school facilities or grounds under the Civic Center Act an amount not exceeding direct costs determined in accordance with 5 CCR 14037-14041. (Education Code 38134)

OPTION 2: (No charge to nonprofit youth and school-oriented organizations)

****Note: This option reflects the common practice among districts to allow free use of school facilities by nonprofit organizations, clubs, and organizations that promote youth and school activities, including the YMCA and religious organizations or churches that arrange for and supervise sports league activities for youth, pursuant to Education Code 38134. ****

****Note: Districts that wish to give free use to some groups, but charge other groups, should proceed*

*cautiously and ensure that such free use or discount is granted on a reasonable and nondiscriminatory basis. It is strongly recommended that districts consult legal counsel before deciding which groups will or will not be charged and, based upon legal counsel's advice, decide whether it would be appropriate to specifically name in the district's policy the community groups that will or will not be charged. ****

The Board authorizes the use of school facilities or grounds without charge by nonprofit organizations, clubs, or associations organized to promote youth and school activities. As specified in Education Code 38134(a), these groups include, but are not limited to, Girl Scouts, Boy Scouts, Camp Fire USA, YMCA, parent-teacher associations, and school-community advisory councils. Other groups that request the use of school facilities under the Civic Center Act, including nonprofit groups not organized to promote youth and school activities and for-profit groups, shall be charged an amount not exceeding direct costs determined in accordance with 5 CCR 14037-14041. (Education Code 38134)

OPTION 3: (No charge to school-related organizations)

The Board shall grant the use of school facilities or grounds without charge to school-related organizations whose activities are directly related to or for the benefit of district schools. All other groups requesting the use of school facilities under the Civic Center Act shall be charged an amount not exceeding direct costs determined in accordance with 5 CCR 14037-14041.

****Note: The remainder of this section is for use by all districts regardless of the option chosen above. ****

****Note: Pursuant to Education Code 38134, any group authorized to use school facilities for religious services must be charged "at least" direct costs. ****

Additionally, when any use of school facilities or grounds is for religious services, the district shall charge an amount at least equal to the district's direct costs. (Education Code 38134)

****Note: The following paragraph provides specific guidance for calculating "direct costs" that a district may charge community groups and organizations for the use of school facilities or grounds. Pursuant to 5 CCR 14038, as added by Register 2014, No. 19, the district must determine the "proportionate share" of allowable capital and operational direct costs as provided below. ****

In determining direct costs to be charged for community use of each, or each type of, school facility or grounds, the Superintendent or designee shall calculate, in accordance with 5 CCR 14038, the community's proportionate share of the following costs: (Education Code 38134; 5 CCR 14038-14041)

- 1. Capital direct costs calculated in accordance with 5 CCR 14039, including the estimated costs of maintenance, repair, restoration, and refurbishment of non-classroom space school facilities or grounds*

However, capital direct costs shall not be charged to organizations retained by the district or school to provide instruction or instructional activities to students during school hours or for classroom-based programs that operate after school hours, including, but not limited to, after-school, tutoring, and child care programs. (5 CCR 14037)

(cf. 5148 - Child Care and Development)

(cf. 5148.2 - Before/After School Programs)

2. *Operational direct costs calculated in accordance with 5 CCR 14040, including estimated costs of supplies, utilities, janitorial services, other services of district employees and/or contracted workers, and salaries and benefits paid to district employees directly associated with the administration of the Civic Center Act to operate and maintain school facilities and grounds*

****Note: The following optional paragraph applies to districts that choose to discount direct cost fees based on the type or category of the applicant, such as to groups with tax-exempt status as authorized pursuant to 5 CCR 14041, added by Register 2014, No. 19. ****

Direct cost fees shall not be discounted to any group or organization except when the discount is specifically authorized in the adopted fee schedule. (5 CCR 14041)

****Note: Education Code 38134 requires the district to charge fair rental value when facilities are used for fundraising activities which are not beneficial to youth, public school activities, or charitable purposes, under the conditions specified below. "Fair rental value" is defined as direct costs plus the amortized costs of the school facilities or grounds used for the duration of the activity. ****

Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students. (Education Code 38134)

Expending Funds Collected as Capital Direct Costs

****Note: Pursuant to 5 CCR 14042, added by Register 2014, No. 19, funds collected as capital direct costs must be expended as specified in the following optional paragraph. ****

Any funds collected as capital direct costs shall be deposited into a special fund to be used only for capital maintenance, repair, restoration, and refurbishment of school facilities and grounds. (5 CCR 14042)

Legal Reference:

EDUCATION CODE

10900-10914.5 Community recreation programs

32282 School safety plan

37220 School holidays

38130-38138 Civic Center Act, use of school property for public purposes

BUSINESS AND PROFESSIONS CODE

25608 Alcoholic beverage on school premises

GOVERNMENT CODE

54950-54963 The Ralph M. Brown Act

MILITARY AND VETERANS CODE

1800 Definitions

CODE OF REGULATIONS, TITLE 5

14037-14042 Proportionate direct costs for use of school facilities and grounds

UNITED STATES CODE, TITLE 20

7905 Equal access to public school facilities

COURT DECISIONS

Good News Club v. Milford Central School, (2001) 533 U.S. 98

Lamb's Chapel v. Center Moriches Union Free School District, (1993) 508 U.S. 384

Cole v. Richardson, (1972) 405 U.S. 676

Connell v. Higgenbotham, (1971) 403 U.S. 207

ACLU v. Board of Education of Los Angeles, (1961) 55 Cal .2d 167

Ellis v. Board of Education, (1945) 27 Cal.2d 322

ATTORNEY GENERAL OPINIONS

82 Ops.Cal.Atty.Gen. 90 (1999)

79 Ops.Cal.Atty.Gen. 248 (1996)

Management Resources:

CSBA PUBLICATIONS

Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief, February 2010

Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

(11/06 4/13) 8/14

Policy adopted by the Shandon Board of Education: December 14, 1999

Revised: May 14, 2002

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Administrative Regulation

Use Of School Facilities

AR 1330

Community Relations

****Note: The following administrative regulation is mandated for the management, direction, and control of school facilities, pursuant to Education Code 38133. ****

Application for Use of Facilities

Any person applying for the use of any school facilities or grounds on behalf of any society, group, or organization shall present written authorization from the group or organization to make the application.

~~The Superintendent or designee shall maintain application procedures and regulations for the use of School facilities which: (Education Code 38133)~~

- ~~1. Encourage and assist groups desiring to use school facilities for approved activities.~~
- ~~2. Preserve order in school buildings and on school grounds, and protect school facilities. If necessary, a person may be designated to supervise this task,~~
- ~~3. Ensure that the use of facilities or grounds is not inconsistent with the use of the school facilities or grounds for school purposes and does not interfere with the regular conduct of school work.~~

****Note: The California Supreme Court has determined that the requirements of Education Code 38135 and 38136 are unconstitutional (ACLU v. Board of Education of City of Los Angeles). Although these provisions have not been repealed, districts are advised not to require any oath affirming that the group does not intend to take actions leading to the overthrow of the government. ****

****Note: Other types of oaths have been held constitutionally acceptable. The California Supreme Court upheld the use of an oath that the individual or group does not intend to use school premises to commit unlawful acts (ACLU v. Board of Education), and the U.S. Supreme Court has upheld affirmative loyalty oaths for public employees, expressing a promise to support the federal and state constitutions (Connell v. Higgenbotham; Cole v. Richardson). The accompanying Exhibit provides a sample facilities use statement. The following paragraph is optional. ****

Persons or organizations applying for the use of school facilities or grounds shall submit a facilities use statement indicating that they uphold the state and federal constitutions and do not intend to use school premises or facilities to commit unlawful acts.

~~Any persons applying for the use of school property on behalf of any society, group or organization shall present written authorization from the group to make the application.~~

~~Persons or organizations applying for the use of school facilities shall submit a statement of information indicating that the organization upholds the state and federal constitutions and does not intend to use school premises to commit unlawful acts.~~

Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131)

1. Public, literary, scientific, recreational, educational, or public agency meetings
2. The discussion of matters of general or public interest

****Note: An Attorney General Opinion (79 Ops. Cal. Atty. Gen. 248 (1996)) found unconstitutional the section of Education Code 38131 which provides that a board may grant the use of school facilities to a religious group to conduct services only when the religious group has no other suitable meeting place. Although Attorney General opinions do not carry the force of law, they are given deference by the courts in the case of legal challenge. Therefore, a district should consult legal counsel before requiring a religious organization to establish that it lacks another suitable meeting place for the conduct of its services in order to rent school facilities. In that same opinion, the Attorney General also determined that Education Code 38131 does not limit the renewability of the temporary use permit for school facilities by a religious organization. Thus, legal counsel should also be consulted before a district refuses to renew a temporary permit. Item #3 below is consistent with the Attorney General's interpretation of Education Code 38131. ****

3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization
4. Child care programs to provide supervision and activities for children of preschool and elementary school age

(cf. 5148 - Child Care and Development)

(cf. 5148.2 - Before/After School Programs)

(cf. 5148.3 - Preschool/Early Childhood Education)

5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies
6. Supervised recreational activities, including, but not limited to, sports league activities that are arranged for and supervised by entities, including religious organizations or churches, and in which youths may participate regardless of religious belief or denomination
7. A community youth center

(cf. 1020 - Youth Services)

****Note: Pursuant to Education Code 32282, procedures to allow school facilities to be used by public agencies, such as the Red Cross, for mass care and welfare shelters during an emergency must be included in the comprehensive school safety plan. See AR 0450 - Comprehensive Safety Plan. ****

8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

9. *A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization*

A veterans' organization means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly recognized organization of honorably discharged soldiers, sailors, or marines of the United States, or any of their territories. (Military and Veterans Code 1800)

****Note: Education Code 38131 allows the district to grant use of school facilities for other purposes as deemed appropriate. The district may add any other purposes approved by the Governing Board. ****

9- 10. Other purposes deemed appropriate by the Governing Board

Restrictions

****Note: In adopting rules for the management and control of school facilities, districts must be careful to ensure that they do not impose restrictions that may violate constitutionally protected rights. Generally, court decisions have held that districts may not discriminate on the basis of a group's viewpoint, and thus the use of facilities should be granted on a neutral basis. In Good News Club v. Milford Central School, the U.S. Supreme Court held that a district which prohibited a religious club from using school facilities after school hours for activities for which it allowed other community groups to use the school facilities discriminated against the club on the basis of the club's religious viewpoint in violation of the First Amendment to the United States Constitution. ****

****Note: Because federal and state constitutional free speech issues may be involved when a district denies the use of school facilities to certain groups, it is strongly recommended that a district consult with legal counsel before doing so. ****

School facilities *or grounds* shall not be used for any of the following activities:

1. Any use by an individual or group for the commission of any crime or any act prohibited by law
2. ~~Any use of school facilities or grounds which is inconsistent with their use for school purposes or which interferes with the regular conduct of school or school work~~ *Any use which is inconsistent with the use of the school facilities for school purposes or which interferes with the regular conduct of school or school work*

3. ~~Any use which is discriminatory in the legal sense~~

4.3. Any use which involves the possession, consumption, or sale of alcoholic beverages or any restricted substances ~~on school property~~, **including tobacco**

(cf. 3513.3 - Tobacco-Free Schools)

****Note: Pursuant to Business and Professions Code 25608, it is a misdemeanor to possess, consume, sell, give, or deliver any alcoholic beverage to any person in a school building or on school grounds unless a specified exception applies. AB 2073 (Ch. 235, Statutes of 2014) amended Business and Professions Code 25608 to add an exception for cases in which alcohol is served during a special event, pursuant to a license or permit obtained under the Alcohol Beverage Control Act, at district-owned facilities at a time when students are not present. For this purpose, "facilities" include, but are not limited to, office complexes, conference centers, or retreat facilities. ****

****Note: The district should consult legal counsel and/or risk management personnel when determining whether to allow alcohol on district property pursuant to this exception. When a district allows the use of its facilities or grounds for events that may involve the serving or consumption of alcoholic beverages, it is recommended that rules and/or limitations be established to minimize risks to the district and attendees at such events (e.g., requiring security guards and/or additional insurance, limiting the presence of alcoholic beverages to designated areas, limiting the types of beverages and/or how many drinks can be served at a time, specifying the time period during which alcoholic beverages may be served). The following optional paragraphs may be revised to reflect any limitations imposed on the facility user. ****

However, the Superintendent or designee may approve the use of district facilities for special events that may involve the acquisition, possession, use, or consumption of alcoholic beverages when the event is covered by a special events permit pursuant to Division 9 of the Business and Professions Code and will occur at a time when students are generally not on the school grounds. (Business and Professions Code 25608)

Any such use of school facilities shall be subject to any limitations that may be necessary to reduce risks to the district and ensure the safety of participants, as determined by the Superintendent or designee. Applicable limitations shall be clearly stated in the facility use agreement to be signed by the user's representative.

****Note: Districts may exclude certain facilities from community use for safety or security reasons. Such facilities might include (1) offices or computer rooms containing records and confidential information and (2) science rooms and other rooms containing hazardous chemicals or equipment that cannot be used safely without special knowledge or skills. The following paragraph is optional and may be revised to specify excluded facilities. ****

The district may exclude certain school facilities from nonschool use for safety or security reasons.

Damage and Liability

****Note: Pursuant to Education Code 38134, a district is authorized to take the actions specified in the following optional paragraph when damage to school facilities or grounds occurs from use by a nonprofit group, organization, club, or association that promotes youth and school activities. ****

Groups, **organizations**, or persons using school facilities or grounds shall be liable for any property damage caused by the activity. The district may charge the amount necessary to repair the damages and may deny the group further use of school facilities **or grounds**. (*Education Code 38134*)

****Note: Education Code 38134 distinguishes the liability and insurance obligations of nonprofit groups, clubs, and associations that promote youth and school activities from those of the district. The district is liable for any injuries resulting from its negligence in the ownership and maintenance of its facilities and grounds and must bear the cost of insuring against these risks and defending itself from related claims. ****

Any group **or organization** using school facilities or grounds shall be liable for any injuries resulting from its negligence during such **the use of district facilities or grounds**. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (*Education Code 38134*)

~~Groups other than those that promote youth and school activities shall be required to include the district as additional insured on their liability policies.~~

Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence when using school facilities. (Education Code 38134)

****Note: Pursuant to Education Code 38134, groups that promote youth and school activities cannot be required to sign hold harmless and indemnification agreements agreeing to defend and indemnify the district against liability arising during the group's use of school facilities to the extent that the agreement requires the group to assume liability for the district's negligence. The statute is unclear as to whether the district can require non-youth-related groups to indemnify the district from any and all injuries resulting from the use of the facilities. Districts wishing to create such an agreement should consult legal counsel. ****

****Note: Because hold harmless agreements are only as strong as the groups' credit, districts should generally require proof of insurance in addition to such agreements. When a hold harmless and indemnification agreement appears necessary for any specific school facilities or a specific event, the district's risk manager, insurance carrier, or legal counsel should tailor it to the situation. ****

~~The Superintendent or designee may require a hold harmless agreement when warranted by the type of activity or the specific facility being used.~~

As permitted, the Superintendent or designee may require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facilities being used.

(11/06 4/13) 4/15

Policy adopted by Shandon Board of Education: December 14, 1999
Revised: May 14, 2002

SHANDON JOINT UNIFIED SCHOOL DISTRICT

Exhibit

Use Of School Facilities

E 1330

Community Relations

*****Note: The following exhibit is provided for the management and control of school facilities pursuant to Education Code 38133 and may be modified to reflect other district requirements such as specific restrictions and insurance documents. *****

SHANDON JOINT UNIFIED SCHOOL DISTRICT

FACILITIES USE STATEMENT

The undersigned, _____, is duly authorized by _____ (name of organization) _____, to act on its behalf in requesting the use of school facilities, including, but not limited to, executing any agreement or undertaking required by law and district policy and regulations governing the use of the facilities.

The organization shall comply with all restrictions placed on the use of the school facilities by law or district policy or regulations.

The organization recognizes that, in accordance with Education Code 38134, it is liable for any damage to the school facilities or for any injury to any person due to the organization's negligence in using the school facilities.

(Signed)

(Date)

(Organization)

(9/87 6/89) 4/13

FEES FOR USE OF FACILITIES

DIRECT COST FEE SCHEDULE (NON-PROFIT)

FAIR RENTAL VALUE SCHEDULE

Fee Schedule	School Day		Any Time
	8:00 a.m. to 4:00 p.m.	All Other Periods	
Damage (Cleaning Deposit)	\$200.00/\$100.00	\$200.00/\$100.00	\$300.00/\$200.00
Classroom/Library (2 hr. Minimum)	\$15.00 per hour	\$20.00 per hour	\$40.00
Cafeteria with Kitchen	plus \$7.50 cleaning fee	plus \$15.00 cleaning fee	plus \$15.00 cleaning fee
Gym with Restroom (2 hr. Minimum)	\$20.00 per hour plus \$15.00 cleaning fee	\$31.00 per hour plus \$15.00 cleaning fee	\$62.00 plus \$15.00 cleaning fee
<u>Additional Set up/Equipment Charges</u>			
Custodial set-up or take-down	\$15.00 per hour	\$25.00 per hour	\$25.00 per hour
Custodial Supervision (2 hr. Minimum)	\$15.00 per hour	\$25.00 per hour	\$25.00 per hour
Equipment	\$10.50 flat fee	\$10.50 flat fee	\$21.00 flat fee
Slide Projector, Record Players Overhead Projectors, TV, VCR, Etc.			
* Special Equipment (Damage/Cleaning Deposit required)			
P.A. System	\$25.00 flat fee	\$25.00 flat fee	\$25.00 flat fee
Electronic Scoreboard	\$10.00 flat fee	\$10.00 flat fee	\$10.00 flat fee
Bleachers	\$15.00 flat fee	\$15.00 flat fee	\$15.00 flat fee
Video Projector & Screen	\$50.00 flat fee	\$50.00 flat fee	\$50.00 flat fee

*** The district will operate the special equipment.**

SHANDON JOINT UNIFIED SCHOOL DISTRICT APPLICATION AND PERMIT TO USE PUBLIC SCHOOL FACILITIES

NOTE: This application must be filed **two weeks** prior to date the facilities are desired. Premises must be vacated promptly at the time indicated. A copy of this application, when approved will be returned to the applicant.

NAME OF INDIVIDUAL REQUESTING USE: _____ DATE OF APPLICATION: _____

NAME OF ORGANIZATION: _____

MAILING ADDRESS: _____ FAX: _____

CONTACT PERSON: _____ PHONE (HM): _____ (WK): _____

SCHOOL/SITE REQUESTED: _____ RMS/FACILITIES REQUESTED: _____

DATE (S) REQUESTED (NTE 30 days): _____ DAY (S) [CIRCLE] MON TUE WED THUR FRI SAT SUN

SET-UP TIME: _____ EVENT START TIME: _____ CLEAN-UP TIME: _____ SIZE OF GROUP: _____

PURPOSE OF USE: _____

REMARKS: _____

PLEASE BE SURE ALL YOUR EQUIPMENT NEEDS ARE ADDRESSED HERE:

- | | | | |
|--|--------------|---|---|
| <input type="checkbox"/> Chairs | Number _____ | <input type="checkbox"/> Speaker Stand | <input type="checkbox"/> Bleachers |
| <input type="checkbox"/> Tables | Number _____ | <input type="checkbox"/> Stage Lighting | <input type="checkbox"/> Restrooms |
| <input type="checkbox"/> P/A System (school site only) | | <input type="checkbox"/> Piano | <input type="checkbox"/> Other- specify _____ |

AVAILABILITY OF ADDITIONAL EQUIPMENT MAY BE LIMITED ON THE DATE OF YOUR EVENT

AFFIDAVIT (Pursuant to Sections 19440 and 19441 Education Code, Chap. 767, Stats 1951) I do hereby certify that the facts stated in the foregoing are true of my own knowledge: THAT I HAVE READ THE RULES AND REGULATIONS ON THE REVERSE SIDE AND AGREE TO BE BOUND BY THEM: and that the school property sought to be used hereto in this application is not to be used for the commission of any act intended to further any program or movement the purpose of which is to accomplish the overthrow of the government by force, violence or other unlawful means. Further, in compliance with federal and state laws and District Board of Education policy. I certify that the above named organization prohibits discrimination based on race, sex color, religion, age, handicap, ancestry, or national origin.

1. Applicant hereby agrees to hold the Shandon Joint Unified School District, their Board of Trustees, the individual members thereof, and all District officers, agents and employees free and harmless from such loss, damage, liability, cost and expense that may arise during or be caused in any way by such use or occupancy of school property. Further, the organization or group you represent shall assume full responsibility for adequate care and protection of the school property involved under this request, and will reimburse the District in full for any damage or loss, which might occur.
2. **ANY CHANGES IN THE DATE OF YOUR EVENT OR IF CANCELLATION NOTICE IS NOT RECEIVED AT LEAST 48 HOURS PRIOR TO THE SCHEDULED USE WILL RESULT IN A \$15.00 FEE.**
3. "FAILURE TO SHOW" WILL RESULT IN A 2-HOUR MINIMUM CHARGE.
4. FEES ARE PAYABLE IN ADVANCE.
5. **KEYS CAN BE CHECKED OUT 2 DAYS PRIOR TO THE EVENT AND TURNED IN NO LATER THAN 5 DAYS AFTER**

Please print name and title _____

Signed by _____

INSURANCE RECEIVED

ESTIMATED CHARGES:

DAMAGE/CLEANING DEPOSIT

-DISTRICT USE ONLY-

\$200.00/\$300.00 Gym _____

\$100.00/\$200.00 All Others _____

AD _____

MOT _____

PER HOUR CHARGES:

RATE: _____

X HOURS _____

= _____

" _____

X HOURS _____

= _____

" _____

X HOURS _____

= _____

TOTAL ESTIMATED COST: PAYABLE IN ADVANCE, FOR ANY ADDITIONAL TIME OR ITEMS REQUESTED YOU WILL BE BILLED UPON THE COMPLETION OF YOUR EVENT: _____

PLEASE BE SURE THAT YOUR ORGANIZATION HAS COMPLIED WITH THE REQUIREMENT BELOW:

- ✶ The Shandon Joint Unified School District requires all users to provide Proof of Liability Insurance in the amount of \$ _____ listing "Shandon Joint Unified School District", P.O. Box 79, Shandon, CA 93461, as "Additional Insured". This certificate must be in our office the business day prior to your event.

FAILURE TO DO SO COULD RESULT IN REVOCATION. INSURANCE MUST BE IN PLACE PRIOR TO YOUR EVENT.

REMARKS: _____

DISTRICT APPROVAL _____

DATE _____

SITE APPROVAL _____

DATE _____

DISTRICT CONTACT _____

TELEPHONE _____

USE OF SCHOOL FACILITIES

The extensive use of school building and grounds by community groups makes it imperative that definite rules, regulations and policies govern the use of these facilities. The California Education Code permits the Governing Board of a school district to grant the use of school buildings and grounds for public, literary, scientific, recreational, educational or public meetings, or the discussions of matters of general public interest. The use of school facilities must be in accordance with the provision of the Education Code, Sections 40040 to 40058. The use and occupancy of school property shall be primarily for public school purposes. Any authorized use or occupancy of the property for other than public school purposes shall be secondary and subordinate to this primary purpose.

1. APPLICATION FOR USE:

- A. Application for use of school facilities must be made in writing at the District Office. Requests shall be made no less than one week in advance of the date facilities are desired. In the event of cancellation, the applicant must notify the school 48 hours in advance to avoid paying full charges.
 - B. Religious Use: Churches or religious organizations may be permitted to use school facilities to conduct religious services for temporary periods where such churches or religious organizations have no suitable meeting place for the conduct of such services in accordance with the law. (ED 40040)
 - C. Use of school kitchens or other food service facilities must be arranged for through the District Office. Use of such facilities must be clearly stated on the application for use of facilities.
 - D. Use of school facilities will not be permitted if it will interfere in any way with school activities.
 - E. Applications will be denied if past history of use by organization or similar use has resulted in violation of these rules, inconvenience for school use, unpaid district invoices, or unpaid costs for damages.
 - F. No rehearsals or other pre-program use of school property will be permitted unless application therefore has been made and approved.
2. **SUPERVISION OF USE:** School facilities shall be under the direct charge of the custodian assigned and shall be under the general supervision of the principal of the school or other district designee.
 3. **CUSTODIAL SERVICES:** Custodial services to be furnished organizations using school facilities shall be limited to cleaning, heating, ventilating, and general supervision and care of school property. The District may require, at applicants expense, that a custodian be on duty at all times at the school when any facility is being used or as required. A REPRESENTATIVE OF THE ORGANIZATION SHOULD BE PRESENT AT THE SCHEDULED TIME FOR OPENING. SCHOOL PREMISES SHOULD BE VACATED PROMPTLY IN ACCORDANCE WITH THE TIME SCHEDULE INDICATED ON THE APPLICATION IN ORDER TO ALLOW THE CUSTODIAN TO PREPARE THEM FOR SCHOOL USE THE FOLLOWING DAY. PLEASE CONTACT THE CUSTODIAN WHEN YOU LEAVE.
 4. **POLICING:** Organizations using the school property will be held responsible for the proper care and adequate policing of the building and grounds to insure the preservation of order and protection of life and property. **All designated exits and walkways shall be maintained free of all obstruction or impediments for full instant use in the event of a fire or emergency.**
 5. **ALL TOBACCO PRODUCTS, ALCOHOLIC BEVERAGES AND DRUGS** are prohibited in all school/district buildings and on all school/district properties.
 6. **DECORATIONS:** Plans for decorating must be approved in advance. All plans for decorations are subject to approval of the local fire department. Nails, tacks, scotch tape and other materials that damage walls and woodwork shall not be used in decorating school facilities.
 7. **USE OF EQUIPMENT:** Other than furniture normally located in the room to be used, no equipment may be used unless listed in the approved application.
 8. **CHANGES IN EQUIPMENT PROHIBITED:** Alterations in any physical part of this school plant including electrical equipment, stage curtains, or other equipment, will not be permitted without specific permission from the District Office.
 9. **DAMAGE AND EXTRA CUSTODIAL SERVICE:** Groups or organizations using school facilities will be held financially responsible for any injury to or breakage of school property caused by the fault or neglect of anyone sharing in such use, and also for all extra cleaning or other custodial services which are the direct result of the property. It shall be the responsibility of the user to prevent unnecessary littering of floors, moving of furniture or equipment or any act, which will cause undue amount of custodial work after such use.
 10. **CANCELLATION OF PERMITS BY SCHOOL DISTRICT:** Permits may be revoked without previous notice when conflicting dates result or when the need of the property for public school purposes has subsequently developed. For other causes, permits may be revoked at any time upon reasonable notice.
 11. **SECURITY PERSONNEL:** Groups or organizations may be required to provide security personnel, if, in the opinion of the Superintendent or his designee, the type of use or the anticipated activity warrants security personnel.

Bond Projects Update – December 12 , 2017

Asbestos Removal – The window glue at Parkfield Elementary does have asbestos particles and will be removed in the summer of '18 as part of the window replacement. Removal of asbestos from the small room adjacent to the library will occur over winter break.

Painting – We are taking an inventory of all remaining painting needs for the District. We will then get specifications for the projects and seek bids. We plan on having all painting done by August 1, 2018.

Air Conditioning/Heating Upgrades – The gym coolers and SES Cafeteria AC both need upgrades. We are seeking bids on those projects.

Classroom Equipment – We are ordering remaining Teacher desks, outside tables, SHS student desk/tables, cabinets/shelving and computers that are needed in classrooms.

Septic – Clogged lines are being jetted as needed throughout the District. Both the Shandon Elementary and High School Septic Systems must be replaced. Architect Stephen King is working on the specifications so that the projects can be bid. We expect to start the projects next Spring or Summer '18.

Flooring – SHS classrooms, Parkfield School, SES main building and other classroom flooring as needed will be completed in Summer of '18.

SES Office/Library Remodel – We are developing plans to remodel this area. Work will take place over Spring Break and Summer of '18.

SES Café – Café remodel drawings have been submitted to DSA this week. As soon as they are approved we will be able to solicit bids for the project which we hope to have completed by Aug of 2018.

MOT Yard Fencing – Fencing is complete except for the gates which should be done soon.

Windows - Window replacement at SES, Parkfield and SHS will occur in the summer of '18. The project is so large that it will have to go out for formal bidding. Stephen King is working on the bid specification. Those bids will be brought to the Board for approval before the project begins.

Solar – We are working to gather information for options for Solar installation so that we can develop specs for soliciting bids. Those bids will be brought to the Board for approval before the project begins.

Alarm System Upgrade – We are getting specifications so that we can seek bids on upgrading our alarm system.

BOND REPORT 11/1/17-11/30/17

VENDOR WARRANT NUMBER		ACCOUNT CODE/DESCRIPTION		AMOUNT	SITE
5630	REPAIRS/MAINT -BUILDING				
BALANCE FORWARD	11/01/2017			2,430.04	
TOTAL ACTIVITY				0	
ENDING BALANCE 0	6/30/2018			2,430.04	
VENDOR WARRANT NUMBER		ACCOUNT CODE/DESCRIPTION		AMOUNT	SITE
5800	PROFES'L/CONSULTG SVCS/OP EXP				
BALANCE FORWARD	11/01/2017			1,500.00	
TOTAL ACTIVITY				0	
ENDING BALANCE 0	6/30/2018			1,500.00	
VENDOR WARRANT NUMBER		ACCOUNT CODE/DESCRIPTION		AMOUNT	SITE
6170	LAND IMPROVEMENT				
BALANCE FORWARD	11/01/2017			52,327.00	
	11/15/2017 PV-180179 2699 4220003	21-0000-0-6170-0000-8500-050-0000-5600		800	SHS
	C AND C TREE SERVICE	INV#1504,HS.TREE TRIMING			
TOTAL ACTIVITY				800	
ENDING BALANCE 0	6/30/2018			53,127.00	
VENDOR WARRANT NUMBER		ACCOUNT CODE/DESCRIPTION		AMOUNT	SITE
6200	BUILDINGS & IMPROVEMNT OF BLDG				
BALANCE FORWARD	11/01/2017			526,880.15	
	11/6/2017 PV-180173 2174 4219060	21-0000-0-6200-0000-8500-050-0000-5600		260	PRKFLD
	SIPE	INV#213,ASBESTOS LAB SERVICES			
TOTAL ACTIVITY				260	
ENDING BALANCE 0	6/30/2018			527,140.15	
VENDOR WARRANT NUMBER		ACCOUNT CODE/DESCRIPTION		AMOUNT	SITE
6220	ARCHITECT FEES				
BALANCE FORWARD	11/01/2017			30,306.20	
	11/8/2017 PV-180177 3629 4219420	21-0000-0-6220-0000-8500-050-0000-0000		5,125.00	SES
	DIVISION OF THE ST ARCHITECT	SHANDON ELEM KITCHEN UPGRADE			
TOTAL ACTIVITY				5,125.00	
ENDING BALANCE 0	6/30/2018			35,431.20	
VENDOR WARRANT NUMBER		ACCOUNT CODE/DESCRIPTION		AMOUNT	SITE
6400	EQUIPMENT				
BALANCE FORWARD	11/01/2017			0	
	11/22/2017 TF-180018	21-0000-0-6400-0000-8500-050-0000-5600		27,327.30	SES
	MOVE FROM CAFE GRANT TO BONI	CAFÉ HOOD			
TOTAL ACTIVITY				27,327.30	
ENDING BALANCE 0	6/30/2018			27,327.30	
VENDOR WARRANT NUMBER		ACCOUNT CODE/DESCRIPTION		AMOUNT	SITE
6423	Technology Equipment				CREDIT
BALANCE FORWARD	11/01/2017			599,548.79	279,393.80
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1215		225.44	DIST
	CDW-GOVERNMENT	INV#JNS9027,REISUED,IT PARTS			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1214		5,923.42	DIST
	CDW-GOVERNMENT	INV#JLH7733,REISUED,IT SUPPLI			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1215		3,780.00	DIST
	CDW-GOVERNMENT	INV#JIV7538,REISUEDIT PARTS			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1214		579.15	DIST
	CDW-GOVERNMENT	INV#JSP3518,REISUED,WIRELESS			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1215		11,588.00	DIST
	CDW-GOVERNMENT	INV#LA1700501,REISUED,COMPLETI			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1214		3,924.31	DIST
	CDW-GOVERNMENT	INV#JSV8056,REISUED,NETWRK			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1215		86,522.50	DIST
	CDW-GOVERNMENT	INV#LS1700418,REISUED,MODERNIZ			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1214		3,359.80	DIST
	CDW-GOVERNMENT	INV#JRZ6139,REISUED,NETWRK,INT			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1215		43,261.25	DIST
	CDW-GOVERNMENT	INV#LA1700423,REISUED,DISCOVE			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1215		16,490.00	DIST
	CDW-GOVERNMENT	INV#JNB0838,REISUED,IT PARTS			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1215		1,748.18	DIST
	CDW-GOVERNMENT	INV#JKN7318,REISUED,IT PARTS			
	11/6/2017 PV-180169 3407 4219049	21-0000-0-6423-0000-8500-050-0000-1214		34,658.75	DIST
	CDW-GOVERNMENT	INV#JGP8799,REISUED,IT SUPPLIE			

7,314.45 DIST

6/30/2018

219,375.25
539,530.24

AMOUNT	SITE
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BALANCE FORWARD	11/01/2017
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113,629.44

28.1	SHS
5,035.01	DIST
1,452.84	SHS

6/30/2018

6,515.95
120,145.39

LS (INCOME)
LS (INCOME BALANCE)
LS (EXPENDITURE)
LS (EXPENDITURE BALANCE)

0	6,894.13
	6,894.13
1,609,103.60	279,393.80
1,329,709.80	

DEBIT	CREDIT
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1,822,167.10	0
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0 0

0 3,144,982.77

0 0

0 0

0	6,894.13
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1,329,709.80	0
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Account classifications selected										Field ranges selected	
FN RESC Y OBUT GOAL FUNC SCH DISC DIS2										FI	RANGE
1.	21-????-?-????-????-????-????-????-????-????-????	-	-	-	-	-	-	-	-		
2.	-	-	-	-	-	-	-	-	-		
3.	-	-	-	-	-	-	-	-	-		
4.	-	-	-	-	-	-	-	-	-		
5.	-	-	-	-	-	-	-	-	-		
6.	-	-	-	-	-	-	-	-	-		
7.	-	-	-	-	-	-	-	-	-		
8.	-	-	-	-	-	-	-	-	-		
9.	-	-	-	-	-	-	-	-	-		
10.	-	-	-	-	-	-	-	-	-		

Sort / Rollup on : Fund
Restricted Fld Mbr : 02 RESC
Separation Option : No Separation of Restricted and UnRestricted
Extraction Type : Restricted and UnRestricted
GL Transactions : Approved Only
Account Description: Not Shown
Detail line format : 2 line(s) per detail
Report prepared : 12/01/2017 09:27:23

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
9110	CASH IN COUNTY TREASURY			
	BALANCE FORWARD 11/01/2017			
11/06/2017	AP-110617	21-0000-0-9110-0000-0000-0000-0000	3,435,141.34	1,350,064.38
	ACCOUNTS PAYABLE 11/06/2017		0.00	226,151.20
11/08/2017	AP-110817	21-0000-0-9110-0000-0000-0000-0000	0.00	5,125.00
	ACCOUNTS PAYABLE 11/08/2017		0.00	323.68
11/10/2017	PX-111017	21-0000-0-9110-0000-0000-0000-0000	0.00	3,182.68
	BX-MID 11/10/2017		0.00	
11/10/2017	PY-111017	21-0000-0-9110-0000-0000-0000-0000	0.00	800.00
	PY-MID 11/10/17		0.00	
11/15/2017	AP-111517	21-0000-0-9110-0000-0000-0000-0000	0.00	27,327.30
	ACCOUNTS PAYABLE 11/15/2017		0.00	
11/22/2017	TF-180018	21-0000-0-6400-0000-8500-050-0000-5600	0.00	262,909.86
	MOVE FROM CAFE GRANT TO BOND		0.00	
	TOTAL ACTIVITY		1,822,167.10	
	ENDING BALANCE 06/30/2018			
9510	ACCOUNTS PAYABLE(CURRENT LIAB)			
	BALANCE FORWARD 11/01/2017		3,870.64	3,870.64
	TOTAL ACTIVITY		0.00	0.00
	ENDING BALANCE 06/30/2018		0.00	
9512	PERS PASS THROUGH			
	BALANCE FORWARD 11/01/2017		786.29	786.29
	TOTAL ACTIVITY		0.00	0.00
	ENDING BALANCE 06/30/2018		0.00	
9513	OASDHI PASS THROUGH			
	BALANCE FORWARD 11/01/2017		1,057.21	1,057.21
11/10/2017	PY-111017	21-0000-0-9513-0000-0000-0000-0000	0.00	197.33
	BN-MID 11/10/2017			
11/10/2017	PX-111017	21-0000-0-9513-0000-0000-0000-0000	197.33	0.00
	BX-MID 11/10/2017			
	TOTAL ACTIVITY		197.33	197.33
	ENDING BALANCE 06/30/2018		0.00	
9515	UNEMPLOYMENT			
	BALANCE FORWARD 11/01/2017		8.52	8.52
11/10/2017	PY-111017	21-0000-0-9515-0000-0000-0000-0000	0.00	1.60
	BN-MID 11/10/2017			
11/10/2017	PX-111017	21-0000-0-9515-0000-0000-0000-0000	1.60	0.00
	BX-MID 11/10/2017			
	TOTAL ACTIVITY		1.60	1.60
	ENDING BALANCE 06/30/2018		0.00	

Nov.2017 Bond Report

DETAILED GENERAL LEDGER
11/01/2017 TO 06/30/2018

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
11/10/2017	W/COMP PASS THROUGH			
11/10/2017	BALANCE FORWARD 11/01/2017		421.17	421.17
11/10/2017	PY-111017		0.00	78.61
11/10/2017	BN-MID 11/10/2017	21-0000-0-9516-0000-000-0000-0000		
11/10/2017	PX-111017	21-0000-0-9516-0000-000-0000-0000	78.61	0.00
11/10/2017	BX-MID 11/10/2017		78.61	78.61
	TOTAL ACTIVITY		0.00	
	ENDING BALANCE 06/30/2018			
11/10/2017	MEDICARE			
11/10/2017	BALANCE FORWARD 11/01/2017		247.27	247.27
11/10/2017	PY-111017		0.00	46.14
11/10/2017	BN-MID 11/10/2017	21-0000-0-9517-0000-000-0000-0000		
11/10/2017	PX-111017	21-0000-0-9517-0000-000-0000-0000	46.14	0.00
11/10/2017	BX-MID 11/10/2017		46.14	46.14
	TOTAL ACTIVITY		0.00	
	ENDING BALANCE 06/30/2018			
11/10/2017	FUND BAL-BEGINNING BALANCE			
11/10/2017	BALANCE FORWARD 11/01/2017		0.00	3,144,982.77
11/10/2017	TOTAL ACTIVITY		0.00	0.00
11/10/2017	ENDING BALANCE 06/30/2018			3,144,982.77
11/10/2017	REVENUES			
11/10/2017	BALANCE FORWARD 11/01/2017		0.00	6,894.13
11/10/2017	TOTAL ACTIVITY		0.00	0.00
11/10/2017	ENDING BALANCE 06/30/2018			6,894.13
11/10/2017	EXPENDITURES			
11/10/2017	BALANCE FORWARD 11/01/2017		1,346,193.74	279,393.80
11/10/2017	AP-110617		226,151.20	0.00
11/10/2017	ACCOUNTS PAYABLE 11/06/2017	21-0000-0-9850-0000-000-0000-0000		
11/10/2017	AP-110817	21-0000-0-9850-0000-000-0000-0000	5,125.00	0.00
11/10/2017	ACCOUNTS PAYABLE 11/08/2017	21-0000-0-9850-0000-000-0000-0000	323.68	0.00
11/10/2017	PB-111017	21-0000-0-9850-0000-000-0000-0000		
11/10/2017	BN-MID 11/10/2017	21-0000-0-9850-0000-000-0000-0000	3,182.68	0.00
11/10/2017	PY-111017	21-0000-0-9850-0000-000-0000-0000		
11/10/2017	PY-MID 11/10/17		800.00	0.00
11/10/2017	AP-111517	21-0000-0-9850-0000-000-0000-0000		
11/10/2017	ACCOUNTS PAYABLE 11/15/2017	21-0000-0-9850-0000-000-0000-0000	27,327.30	0.00
11/10/2017	TF-180018	21-0000-0-6400-0000-8500-050-0000-5600		
11/10/2017	MOVE FROM CAFE GRANT TO BOND			
11/10/2017	TOTAL ACTIVITY		262,909.86	0.00
11/10/2017	ENDING BALANCE 06/30/2018		1,329,709.80	

11/01/2017 TO 06/30/2018

BUILDING FUND - BOND PROCEEDS

FUND :21

DATE _____

[illegible]

CREDIT

DEBIT

TRANSACTION DESCRIPTION

[illegible]

TOTALS (ASSETS BALANCE)

TOTALS (LIABILITIES)

TOTALS (LIABILITIES BALANCE)

TOTALS (FUND BALANCE)

TOTALS (FUND BAL. BALANCE)

FUND	21	BUILDING FUND - BOND PROCEEDS	DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FN RESC Y OBJT GOAL FUNC SCH DISC DIS2	DEBIT	CREDIT
2250		CLASSIFIED SUPPORT EXTRA DUTY					
		BALANCE FORWARD 11/01/2017				16,875.98	0.00
		11/10/2017 PY-111017			21-0000-0-2250-0000-8500-050-0000-0000	3,182.68	0.00
		TOTAL ACTIVITY				3,182.68	0.00
		ENDING BALANCE 06/30/2018				20,058.66	
2270		CLASSIFIED SUPPORT OVERTIME				175.68	0.00
		BALANCE FORWARD 11/01/2017				0.00	0.00
		TOTAL ACTIVITY				175.68	
		ENDING BALANCE 06/30/2018					
3202		PERS CLASSIFIED				786.29	0.00
		BALANCE FORWARD 11/01/2017				0.00	0.00
		TOTAL ACTIVITY				786.29	
		ENDING BALANCE 06/30/2018					
3302		SOCIAL SECURITY CLASSIFIED				1,057.21	0.00
		BALANCE FORWARD 11/01/2017			21-0000-0-3302-0000-8500-050-0000-0000	197.33	0.00
		11/10/2017 PY-111017				197.33	0.00
		TOTAL ACTIVITY				1,254.54	
		ENDING BALANCE 06/30/2018					
3312		MEDICARE - CLASSIFIED				247.27	0.00
		BALANCE FORWARD 11/01/2017				46.14	0.00
		11/10/2017 PY-111017			21-0000-0-3312-0000-8500-050-0000-0000	46.14	0.00
		TOTAL ACTIVITY				293.41	
		ENDING BALANCE 06/30/2018					
3502		UNEMPLOYMENT - CLASSIFIED				8.52	0.00
		BALANCE FORWARD 11/01/2017				1.60	0.00
		11/10/2017 PY-111017			21-0000-0-3502-0000-8500-050-0000-0000	1.60	0.00
		TOTAL ACTIVITY				10.12	
		ENDING BALANCE 06/30/2018					
3602		WORKERS COMP - CLASSIFIED				421.17	0.00
		BALANCE FORWARD 11/01/2017				78.61	0.00
		11/10/2017 PY-111017			21-0000-0-3602-0000-8500-050-0000-0000	78.61	0.00
		TOTAL ACTIVITY				499.78	
		ENDING BALANCE 06/30/2018					

FUND :21 BUILDING FUND - BOND PROCEEDS

DATE REFERENCE VENDOR WARRANT FN RESC Y OBJT GOAL FUNC SCH DISC DIS2

TRANSACTION DESCRIPTION

5630 REPAIRS/MAINT - BUILDING
BALANCE FORWARD 11/01/2017 2,430.04 0.00
TOTAL ACTIVITY 0.00
ENDING BALANCE 06/30/2018 2,430.04

5800 PROFES'L/CONSULTG SVCS/OP EXP
BALANCE FORWARD 11/01/2017 1,500.00 0.00
TOTAL ACTIVITY 0.00
ENDING BALANCE 06/30/2018 1,500.00

6170 LAND IMPROVEMENT
BALANCE FORWARD 11/01/2017 52,327.00 0.00
11/15/2017 PV-180179 2699 4220003 21-0000-0-6170-0000-8500-050-0000-5600
C AND C TREE SERVICE INV#1504,HS.TREE TRIMING 800.00
TOTAL ACTIVITY 800.00
ENDING BALANCE 06/30/2018 53,127.00

6200 BUILDINGS & IMPROVEMENT OF BLDG
BALANCE FORWARD 11/01/2017 526,880.15 0.00
11/06/2017 PV-180173 2174 4219060 21-0000-0-6200-0000-8500-050-0000-5600
SITE INV#213,ASBESTOS LAB SERVICES 260.00
TOTAL ACTIVITY 260.00
ENDING BALANCE 06/30/2018 527,140.15

6220 ARCHITECT FEES
BALANCE FORWARD 11/01/2017 30,306.20 0.00
11/08/2017 PV-180177 3629 4219420 21-0000-0-6220-0000-8500-050-0000-0000
DIVISION OF THE ST ARCHITECT SHANDON ELEM KITCHEN UPGRADE 5,125.00
TOTAL ACTIVITY 5,125.00
ENDING BALANCE 06/30/2018 35,431.20

6400 EQUIPMENT
BALANCE FORWARD 11/01/2017 0.00 0.00
11/22/2017 TF-180018 21-0000-0-6400-0000-8500-050-0000-5600
MOVE FROM CAFE GRANT TO BOND
TOTAL ACTIVITY 0.00
ENDING BALANCE 06/30/2018 27,327.30

6423 Technology Equipment
BALANCE FORWARD 11/01/2017 599,548.79 279,393.80
11/06/2017 PV-180169 3407 4219049 21-0000-0-6423-0000-8500-050-0000-1215
CDW-GOVERNMENT INV#JNS9027,REISUED,IT PARTS 225.44
11/06/2017 PV-180169 3407 4219049 21-0000-0-6423-0000-8500-050-0000-1214
CDW-GOVERNMENT INV#JLH7733,REISUED,IT SUPPLI 5,923.42
11/06/2017 PV-180169 3407 4219049 21-0000-0-6423-0000-8500-050-0000-1215
CDW-GOVERNMENT INV#JUV7538,REISUEDIT PARTS 3,780.00

FUND	:21	BUILDING FUND - BOND PROCEEDS			DEBIT	CREDIT
DATE	REFERENCE VENDOR WARRANT	FN RESC Y	OBJT GOAL FUNC SCH DISC DIS2			
TRANSACTION DESCRIPTION						
6423	Technology Equipment					
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1214	579.15	0.00	
	CDW-GOVERNMENT		INV#JSP3518, REISSUED, WIRELESS			
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1215	11,588.00	0.00	
	CDW-GOVERNMENT		INV#LA1700501, REISSUED, COMPLETEI			
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1214	3,924.31	0.00	
	CDW-GOVERNMENT		INV#JSV8056, REISSUED, NETWORK			
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1215	86,522.50	0.00	
	CDW-GOVERNMENT		INV#LS1700418, REISSUED, MODERNIZ			
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1214	3,359.80	0.00	
	CDW-GOVERNMENT		INV#JRZ6139, REISSUED, NETWORK, INT			
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1215	43,261.25	0.00	
	CDW-GOVERNMENT		INV#LA1700423, REISSUED, DISCOVE			
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1215	16,490.00	0.00	
	CDW-GOVERNMENT		INV#JNB0838, REISSUED, IT PARTS			
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1215	1,748.18	0.00	
	CDW-GOVERNMENT		INV#JKN7318, REISSUED, IT PARTS			
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1214	34,658.75	0.00	
	CDW-GOVERNMENT		INV#JGP8799, REISSUED, IT SUPPLIE			
11/06/2017	PV-180169 3407	4219049	21-0000-0-6423-0000-8500-050-0000-1215	7,314.45	0.00	
	CDW-GOVERNMENT		INV#JMB8022, REISSUED, IT PARTS			
TOTAL ACTIVITY				219,375.25	0.00	
ENDING BALANCE 06/30/2018				539,530.24		
6500	EQUIPMENT REPLACEMENT					
BALANCE FORWARD 11/01/2017				113,629.44	0.00	
11/06/2017	PV-180176 2992	4219062	21-0000-0-6500-0000-8500-050-0000-1110	28.10	0.00	
	U.S. BANK CORPORATE PMT SYSTEM		TAYLOR, LIBRARY PAINT, BOND			
11/06/2017	PV-180176 2992	4219062	21-0000-0-6500-0000-8500-050-0000-1110	5,035.01	0.00	
	U.S. BANK CORPORATE PMT SYSTEM		TAYLOR, STAFF CHAIRS, BOND			
11/06/2017	PV-180176 2992	4219062	21-0000-0-6500-0000-8500-050-0000-1110	1,452.84	0.00	
	U.S. BANK CORPORATE PMT SYSTEM		RENDON, ART SUPPLIES, CLSSROM			
TOTAL ACTIVITY				6,515.95	0.00	
ENDING BALANCE 06/30/2018				120,145.39		
Fund	: 21	TOTALS (INCOME)		0.00	6,894.13	
		TOTALS (INCOME BALANCE)			6,894.13	
		TOTALS (EXPENDITURE)		1,609,103.60	279,393.80	
		TOTALS (EXPENDITURE BALANCE)		1,329,709.80		

FUND :21

BUILDING FUND - BOND PROCEEDS

DATE _____

REFERENCE VENDOR WARRANT
TRANSACTION DESCRIPTION

FN RESC Y OBJT GOAL FUNC SCH DISC DIS2

CREDIT

DEBIT

TOTAL ASSETS	(9000 - 9499)	1,822,167.10	0.00
TOTAL LIABILITIES	(9500 - 9699)	0.00	0.00
TOTAL FUND BALANCE	(9700 - 9759) (9760 - 9799)	0.00	3,144,982.77
ESTIMATED INCOME	(9810)	0.00	0.00
ESTIMATED EXPENSE	(9820)	0.00	0.00
TOTAL INCOME	(8000 - 8999) (9840)	0.00	6,894.13
TOTAL EXPENSES	(1000 - 7999) (9850)	1,329,709.80	0.00

Calendar

Tue Dec 5	All day	*8th Grade TV Opportunity Drawing Fundraiser
	All day	*SHS Block "S" Community Discount Cards Sale
	All day	SHS ASB Meeting
	All day	SHS Periods 1-4
	8:15am – 8:57am	CCGI Creating Student Accounts - Room 14 Mr. Martin's Room
	2:00pm – 3:00pm	*4th Grade Hour of Code
	3:00pm – 5:00pm	Sexual Harassment Prevention Training for Managers
	3:30pm – 7:00pm	SHS Basketball Practices - SHS Gymnasium
Wed Dec 6	All day	*8th Grade TV Opportunity Drawing Fundraiser
	All day	*SHS Block "S" Community Discount Cards Sale
	All day	SHS Periods 5-6
	1:20pm – 2:20pm	*SHS Neffco LettermanDEmo (Jacket Demonstration)
	1:30pm – 2:30pm	SHS Staff Professional Development
	3:00pm – 3:30pm	Safety Committee Meeting
	3:30pm – 4:30pm	SHS/SMS After School Tutoring - Room 2
	3:30pm – 7:00pm	SHS Basketball Practices - SHS Gymnasium
	6:00pm – 7:00pm	*Shandon 4-H - SES Cafeteria
Thu Dec 7	7:00pm – 8:00pm	Shandon Community Advisory Meeting
	All day	*8th Grade TV Opportunity Drawing Fundraiser
	All day	*SHS Block "S" Community Discount Cards Sale
	All day	SHS Periods 1-4
	11:30am – 12:30pm	SHS December Staff Birthday Lunch
	1:40pm – 3:15pm	CCGI- College and Career Guidance Initiative Leadership Meeting - SHS Room 6
	3:30pm – 4:30pm	SHS/SMS After School Tutoring - Room 2
	3:30pm – 7:00pm	SHS Basketball Practices - SHS Gymnasium
	4:30pm – 6:00pm	Neighborhood Food Distribution - SHS Parking Lot
	5:00pm – 7:00pm	Special Board Meeting - Selection of Board Member

Showing events until 12/7/2017. [Look for more](#)

Calendar

Fri Dec 8	All day	*8th Grade TV Opportunity Drawing Fundraiser
	All day	*SHS Block "S" Community Discount Cards Sale
	All day	SHS Periods 5-8
	8:00am – 12:30pm	Superintendent Council Meeting
	11:00am – 11:30am	*SES TK Awards Assembly
	2:00pm – 3:00pm	*SES K-5 Awards Assembly
	5:30pm – 7:30pm	*SES Cow Patty Bingo 5:30-7:30pm
	6:00pm – 7:30pm	JV Boys Basketball vs Faith Christian - Shandon High School, 151 S 1st St, Shandon, CA 93461, USA
	6:00pm – 8:30pm	*Cuesta College ESL Classes @ 6PM - Shandon High School, 101 South 1st Street, Shandon
Sat Dec 9	All day	*8th Grade TV Opportunity Drawing Fundraiser
	All day	*SHS Block "S" Community Discount Cards Sale
Sun Dec 10	All day	*8th Grade TV Opportunity Drawing Fundraiser
	All day	*SHS Block "S" Community Discount Cards Sale
Mon Dec 11	All day	*8th Grade TV Opportunity Drawing Fundraiser
	All day	*SHS Block "S" Community Discount Cards Sale
	All day	SHS Periods 1-4
	All day	South Coast Region Roadshow - TBA- Probably Cal Poly, SLO
	10:00am – 11:00am	MOT Meeting - Karen, Rudy, Kim, Teresa
	3:30pm – 4:30pm	SHS/SMS After School Tutoring - Room 2
	6:00pm – 7:30pm	JV Boys Basketball vs Faith Christian - Shandon High School, 151 S 1st St, Shandon, CA 93461, USA
Tue Dec 12	All day	*8th Grade TV Opportunity Drawing Fundraiser
	All day	*SHS Block "S" Community Discount Cards Sale
	All day	SHS Periods 5-8
	2:30pm – 8:30pm	*SHS Basketball @ Riverdale (AWAY) - Riverdale, CA 93656, USA
	7:00pm – 8:00pm	Board Meeting

Showing events until 12/12/2017. [Look for more](#)

Calendar

Wed Dec 13	All day All day All day All day 2:30pm – 4:00pm 3:30pm – 4:30pm 3:30pm – 7:00pm 6:30pm – 7:30pm	*8th Grade TV Opportunity Drawing Fundraiser *SHS Block "S" Community Discount Cards Sale SHS Class Meeting SHS Periods 1-4 District Staff Holiday Event SHS/SMS After School Tutoring - Room 2 SHS Basketball Practices - SHS Gymnasium *FFA Monthly Meeting - Shandon Agriculture Department
Thu Dec 14	All day All day All day 10:40am – 11:10am 3:30pm – 4:30pm 3:30pm – 10:00pm	*8th Grade TV Opportunity Drawing Fundraiser *SHS Block "S" Community Discount Cards Sale SHS Periods 5-8 SES Fire Drill SHS/SMS After School Tutoring - Room 2 *Varsity Basketball @Kings Christian - Kings Christian School, 900 E D St, Lemoore, CA 93245, USA
Fri Dec 15	All day All day All day All day 10:00am – 2:00pm 1:45pm – 9:00pm 2:15pm – 3:00pm 3:30pm – 7:00pm 6:00pm – 7:30pm 6:00pm – 8:30pm	*8th Grade TV Opportunity Drawing Fundraiser *SHS Block "S" Community Discount Cards Sale SHS WASC Self Study Due SHS Periods 1-4 *SLO Sheriff Bike Give Away Program *SHS Basketball @ SLO Classical (AWAY) - San Luis Obispo, CA, USA *SMS Awards Assembly SHS Basketball Practices - SHS Gymnasium *YMCA Winter Wonderland *Cuesta College ESL Classes @ 6PM - Shandon High School, 101 South 1st Street, Shandon
Sat Dec 16	All day	*8th Grade TV Opportunity Drawing Fundraiser

Showing events until 12/16/2017. [Look for more](#)

Calendar

Sun Dec 17, 2017	All day	*8th Grade TV Opportunity Drawing Fundraiser
Mon Dec 18, 2017	All day All day All day 10:00am – 11:00am 3:30pm – 7:00pm	*8th Grade TV Opportunity Drawing Fundraiser SHS Periods 5-8 SHS Final Exams - First Semester MOT Meeting - Karen, Rudy, Kim, Teresa SHS Basketball Practices - SHS Gymnasium
Tue Dec 19, 2017	All day All day All day All day 10:00am 3:30pm – 7:00pm 5:30pm – 7:00pm 7:00pm – 8:00pm	*8th Grade TV Opportunity Drawing Fundraiser SHS Final Exams - First Semester SHS Periods 1-4 SHS ASB Meeting Do the Math Filming Shandon JUSD SHS Basketball Practices - SHS Gymnasium *PES Christmas Play Bond Oversight Committee Meeting (Rm 6 At SHS) - Shandon School, 151 S 1st St, Shandon, CA 93461, USA
Wed Dec 20, 2017	All day All day All day 9:00am – 11:30am 7:00pm – 8:00pm	SHS Final Exams - First Semester SHS Periods 5-8 Minimum Day *SES Holidays Around the World 6PM - SES Winter Program - Holidays Around the World in 80
Thu Dec 21, 2017	All day All day All day All day 3:30pm – 7:00pm	SHS Final Exams - First Semester Minimum Day SHS End of 1st Semester SHS Periods 1-4 SHS Basketball Practices - SHS Gymnasium
Fri Dec 22, 2017	All day All day All day 3:30pm – 7:00pm	Portney Contruction Library Small Room Local Holiday Winter Break SHS Basketball Practices - SHS Gymnasium

Calendar

Sat Dec 23, 2017	All day	Winter Break
Sun Dec 24, 2017	All day	Winter Break
Mon Dec 25, 2017	All day All day 3:30pm – 7:00pm	Winter Break Christmas Day Observed SHS Basketball Practices - SHS Gymnasium
Tue Dec 26, 2017	All day 3:30pm – 7:00pm	Winter Break SHS Basketball Practices - SHS Gymnasium
Wed Dec 27, 2017	All day 3:30pm – 7:00pm	Winter Break SHS Basketball Practices - SHS Gymnasium
Thu Dec 28, 2017	All day All day	Winter Break *VCA Basketball Tournament - Valley Christian Academy, 2970 Santa Maria Way, Santa Maria, CA 93455, USA
Fri Dec 29, 2017	All day All day All day	Winter Break *VCA Basketball Tournament - Valley Christian Academy, 2970 Santa Maria Way, Santa Maria, CA 93455, USA Local Holiday
Sat Dec 30, 2017	All day All day	Winter Break *VCA Basketball Tournament - Valley Christian Academy, 2970 Santa Maria Way, Santa Maria, CA 93455, USA
Sun Dec 31, 2017	All day	Winter Break
Mon Jan 1, 2018	All day All day 3:30pm – 7:00pm	Winter Break New Year's Day Observed SHS Basketball Practices - SHS Gymnasium
Tue Jan 2, 2018	All day 3:30pm – 7:00pm	Winter Break SHS Basketball Practices - SHS Gymnasium
Wed Jan 3, 2018	All day 3:30pm – 7:00pm	Winter Break SHS Basketball Practices - SHS Gymnasium

Calendar

Thu Jan 4, 2018	All day 3:30pm – 7:00pm 4:30pm – 6:00pm	Winter Break SHS Basketball Practices - SHS Gymnasium Neighborhood Food Distribution - SHS Parking Lot
Fri Jan 5, 2018	All day 3:30pm – 7:00pm	Winter Break SHS Basketball Practices - SHS Gymnasium
Mon Jan 8, 2018	All day 10:00am – 11:00am 3:30pm – 7:00pm	SHS Periods 1-4 MOT Meeting - Karen, Rudy, Kim, Teresa SHS Basketball Practices - SHS Gymnasium
Tue Jan 9, 2018	All day 2:30pm – 11:00am	SHS Periods 5-8 *SHS Basketball @ Coast Union (AWAY) - Coast Union High School, 2950 Santa Rosa Creek Rd, Cambria, CA 93428, USA
Wed Jan 10, 2018	2:30pm – 11:00am All day 1:30pm – 2:30pm 3:00pm – 4:00pm 3:30pm – 7:30pm 3:30pm – 7:30pm	*SHS Basketball @ Coast Union (AWAY) - Coast Union High School, 2950 Santa Rosa Creek Rd, Cambria, CA 93428, USA SHS Periods 1-4 SHS Staff Professional Development Safety Meeting Rm #8 SHS SMS Home Basketball Game vs Trinity *SMS Basketball Vs. Trinity (Home)
Thu Jan 11, 2018	All day All day 3:30pm – 7:00pm	SHS Periods 5-8 *SMS Basketball VS. Cayucos (Home) SHS Basketball Practices - SHS Gymnasium
Fri Jan 12, 2018	All day 10:40am – 11:10am 5:00pm – 9:30pm	SHS Periods 1-4 SES Fire Drill *SHS Basketball Vs. VCA (HOME) - Shandon High School, 151 S 1st St, Shandon, CA 93461, USA
Mon Jan 15, 2018	10:00am – 11:00am 3:30pm – 7:00pm	MOT Meeting - Karen, Rudy, Kim, Teresa SHS Basketball Practices - SHS Gymnasium
Tue Jan 16, 2018	All day All day	SHS Periods 5-8 SHS ASD Meeting

Shandon Joint Unified School District Monthly Enrollment 2017-18 SCHOOL YEAR

School	Grade of Class	Female	Male	November Enrollment 2017	Oct Enroll 2017
Parkfield	Kdgn	0	3	3	2
	1st	0	0	0	0
	2nd	1	1	2	2
	3rd	0	0	0	0
	4h	3	0	3	3
	5th	1	1	2	2
	6th	0	0	0	0
Parkfield Totals	10	5	5	10	9
Shandon Elem.	Transitional K	6	8	14	8
	Kdgn	8	14	22	21
	1st	11	14	25	25
	2nd	11	11	22	22
	3rd	13	17	30	31
	4th	12	17	29	29
	5th	9	12	21	22
	6th	10	10	20	19
	7th	15	8	23	23
	8th	11	11	22	22
SES Total	228	106	122	228	222
Shandon High School	9th	6	14	20	20
	10th	8	17	25	25
	11th	9	11	20	20
	12th	8	12	20	19
SHS Total	85	31	54	85	84
Ind. Study		2	0	2	20
Home Hospital		0	0	0	25
NPS Students	1	0	1	1	20
Total Miscellaneous		2	1	3	65
TOTAL ENROLLMENT		144	182	326	380



November 27, 2017

To: County Committee on School District Organization

From: James J. Brescia, County Superintendent of Schools
Secretary to the County Committee

Subject: *Notes of Election, November 20, 2017 - County Committee Members*

The election for members to the County Committee on School District Organization was conducted by mail-in ballot on November 20, 2017. Nine district ballots were received.

The election was held to fill terms in Supervisorial District Numbers 2, 4 and Member-at-Large. The ballot reflected two nominations for Supervisorial District #2 and Member-at-Large and one nomination for Supervisorial District #4. The results of the voting are recorded as follows:

District #2	Stuart Selkirk - Incumbent (5 votes)*
District #4	Juan Olivarria – Incumbent (7 votes)*
District #5	Andrew Hays – Incumbent (6 votes)*

*Four-year term ending 2021

c: District Superintendents



November 20, 2017

Shandon Joint Unified School District

Dear Superintendent Taylor & Board President Thomason:

The Local Control Funding Formula legislation of 2013 delineated new requirements for state school funding with ties to the Local Control Accountability Plan and the new local, state, and federal accountability and continuous improvement system. *Education Code (EC) 52071(b)* charges County Offices of Education with assisting districts that meet the qualifications for differentiated assistance under the statute.

The State Board of Education sets qualification criteria for differentiated assistance. The statute describes using the evaluation rubrics (California School Dashboard) as a tool to determine the qualification for assistance. Criteria Definition: **A school district is eligible for differentiated assistance if any student group met the criteria for two or more LCFF priorities. (EC) 52071(b), 52071.5(b).**

Education Code 52071 prescribes three options for assistance.

- (1) Identification in writing of the LEA's strengths and weaknesses relative to the LCFF priorities, including a review of effective practices or programs that relate to the LEA's goals.
- (2) Assignment of an academic expert or team to assist the LEA, including requesting that another LEA within the county partner to support the LEA's improvement.
- (3) Request that the California Collaborative for Educational Excellence (CCEE) provide advice and assistance to the LEA.

Our county office has determined that initially, **Option 1, "The identification in writing of the LEA's strengths and weaknesses relative to the LCFF priorities..."** if applied through a thoughtful and collaborative process with qualifying districts, has the potential for the greatest impact. Our assistance to school districts is intended to provide a structure which encourages capacity building as opposed to compliance, focuses on strengthening systems, and supports a continuous improvement process.

Should you have any questions regarding the differentiated assistance process, please contact my office or my Executive Director of Educational Services, Dan Peverini at 782-7263.

Sincerely,

James J. Brescia, Ed.D.
County Superintendent of Schools

**SHANDON JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SAN LUIS OBISPO
SHANDON, CALIFORNIA**

**AUDIT REPORT
June 30, 2017**

SHANDON JOINT UNIFIED SCHOOL DISTRICT

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JUNE 30, 2017

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FINANCIAL SECTION



Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Shandon Joint Unified School District
Shandon, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Shandon Joint Unified School District (District) as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States and the *2016-2017 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Shandon Joint Unified School District, as of June 30, 2017, and the respective changes in financial position where applicable thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the budgetary information on page 35 and page 36, the schedule of proportionate share of net pension liability on pages 37 and 38 and the schedule of pension contributions on pages 39 and 40, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Shandon Joint Unified School District's basic financial statements. The combining and individual fund financial statements and schedules, financial, and statistical information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report October 30, 2017, on our consideration of the Shandon Joint Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Remy & Halperin LLP

Santa Maria, California
October 30, 2017

SHANDON JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2017

Assets	Governmental Activities
Cash in county treasury	\$ 3,964,374
Revolving cash fund	1,000
Accounts receivable	214,279
Prepaid items	2,038
Land	15,422
Construction in progress	35,620
Buildings and improvements	3,840,023
Equipment	564,861
Less accumulated depreciation	(2,755,724)
Total assets	5,881,893
Deferred Outflows of Resources	
Pensions	994,216
Total deferred outflows of resources	994,216
Liabilities	
Accounts payable	260,428
Unearned revenue	42,141
Interest payable	31,246
Long-term liabilities:	
Due within one year:	
Bond premium	9,780
Total due within one year	343,595
Due after one year:	
Compensated absences payable	5,456
General obligation bonds payable	3,150,000
Bond premium	274,651
Net pension liability	3,594,212
Total due after one year	7,024,319
Total liabilities	7,367,914
Deferred Inflows of Resources	
Pensions	353,004
Total deferred inflows of resources	353,004
Net Position	
Net investment in capital assets	1,622,897
Restricted for:	
Educational programs	32,278
Nutrition	24,745
Capital projects	27,556
Debt service	44,198
Unrestricted	(2,596,483)
Total net position	\$ (844,809)

The accompanying notes are an integral part of this statement.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Instruction	\$ 2,471,801	\$ 102,692	\$ 520,578	\$ -
Instruction-related services:				
Instructional library, media, and technology	65,258			
School site administration	386,335	7,676	15,899	
Pupil services:				
Home to school transportation	202,656			
Food services	274,645	18,711	227,190	
All other pupil services	133,275	24,612	39,617	
General administration:				
Centralized data processing	35,624			
All other general administration	340,371	34,385	33,949	40,491
Plant services	546,456	565	6,173	
Ancillary services	44,327		89	
Community services	50			
Interest on long-term debt	28,801			
Other outgo	568,940		132,045	
Depreciation (unallocated)	126,356			
Total governmental activities	<u>\$ 5,224,895</u>	<u>\$ 188,641</u>	<u>\$ 975,540</u>	<u>\$ 40,491</u>

General revenues:

Taxes and subventions:

Taxes levied for general purposes

Federal and state aid not restricted to specific
purposes

Interest and investment earnings

Miscellaneous

Total general revenues

Change in net position

Net position, beginning of fiscal year

Restatements

Net position, beginning of fiscal year, restated

Net position, end of fiscal year

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and
Changes in
Net Position

\$ (1,848,531)

(65,258)

(362,760)

(202,656)

(28,744)

(69,046)

(35,624)

(231,546)

(539,718)

(44,238)

(50)

(28,801)

(436,895)

(126,356)

(4,020,223)

1,918,563

1,822,439

9,999

71,798

3,822,799

(197,424)

(784,211)

136,826

(647,385)

\$ (844,809)

SHANDON UNIFIED SCHOOL DISTRICT**BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2017

	General Fund	Cafeteria Fund
ASSETS:		
Cash in County Treasury	\$ 670,302	\$ 40,950
Cash in Revolving Fund	1,000	-
Accounts Receivable	176,261	38,018
Due from Other Funds	13,147	-
Prepaid Expenditures	2,038	-
Total Assets	<u>862,748</u>	<u>78,968</u>
LIABILITIES AND FUND BALANCES:		
Liabilities:		
Accounts Payable	\$ 184,144	\$ 126
Due to Other Funds	-	13,147
Unearned Revenue	1,191	40,950
Total Liabilities	<u>185,335</u>	<u>54,223</u>
Fund Balances:		
Nonspendable	3,038	-
Restricted	32,278	24,745
Assigned	-	-
Unassigned	642,097	-
Total Fund Balances	<u>677,413</u>	<u>24,745</u>
Total Liabilities and Fund Balances	<u>\$ 862,748</u>	<u>\$ 78,968</u>

The accompanying notes are an integral part of this statement.

Building Fund	Other Governmental Funds	Total Governmental Funds
\$ 3,148,853	\$ 104,269	\$ 3,964,374
-	-	1,000
-	-	214,279
-	-	13,147
-	-	2,038
<u>3,148,853</u>	<u>104,269</u>	<u>4,194,838</u>
\$ 76,158	\$ -	\$ 260,428
-	-	13,147
-	-	42,141
<u>76,158</u>	<u>-</u>	<u>315,716</u>
-	-	3,038
3,072,695	103,000	3,232,718
-	1,269	1,269
-	-	642,097
<u>3,072,695</u>	<u>104,269</u>	<u>3,879,122</u>
\$ <u>3,148,853</u>	\$ <u>104,269</u>	\$ <u>4,194,838</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2017

Total fund balances - governmental funds \$ 3,879,122

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

Capital assets at historical cost \$ 4,455,926

Accumulated depreciation 2,755,724

Net 1,700,202

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

Compensated absences payable \$ 5,456

General obligation bonds payable 3,150,000

Unamortized bond premium 284,431

Net pension liability 3,594,212

(7,034,099)

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

Deferred inflows of resources relating to pensions \$ (353,004)

Deferred outflows of resources relating to pensions 994,216

641,212

In governmental funds, interest on long-term debt is recognized until the period in which it matures and is paid. In the government-wide statement of net position, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

(31,246)

Total net position - governmental activities

\$ (844,809)

The accompanying notes are an integral part of this statement.

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SHANDON UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	General Fund	Cafeteria Fund
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 1,403,910	\$ -
Education Protection Account Funds	300,106	-
Local Sources	1,918,564	-
Federal Revenue	171,458	197,823
Other State Revenue	465,615	39,153
Other Local Revenue	488,798	15,663
Total Revenues	<u>4,748,451</u>	<u>252,639</u>
Expenditures:		
Current:		
Instruction	2,460,131	-
Instruction - Related Services	448,163	-
Pupil Services	304,375	263,099
Ancillary Services	44,295	-
Community Services	50	-
General Administration	373,387	-
Plant Services	500,143	7,573
Other Outgo	348,440	-
Capital Outlay	140,696	10,494
Total Expenditures	<u>4,619,680</u>	<u>281,166</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>128,771</u>	<u>(28,527)</u>
Other Financing Sources (Uses):		
Transfers In	-	11,024
Transfers Out	(11,024)	-
Proceeds From Sale of Bonds	-	-
Total Other Financing Sources (Uses)	<u>(11,024)</u>	<u>11,024</u>
Net Change in Fund Balances	117,747	(17,503)
Fund Balances, July 1	559,666	42,248
Fund Balances, June 30	<u>\$ 677,413</u>	<u>\$ 24,745</u>

The accompanying notes are an integral part of this statement.

Building Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 1,403,910
-	-	300,106
-	-	1,918,564
-	-	369,281
-	-	504,768
4,540	21,841	530,842
<u>4,540</u>	<u>21,841</u>	<u>5,027,471</u>
-	-	2,460,131
-	-	448,163
-	-	567,474
-	-	44,295
-	-	50
-	-	373,387
229,058	-	736,774
-	-	348,440
73,287	-	224,477
<u>302,345</u>	<u>-</u>	<u>5,203,191</u>
(297,805)	21,841	(175,720)
-	-	11,024
-	-	(11,024)
3,370,500	66,376	3,436,876
<u>3,370,500</u>	<u>66,376</u>	<u>3,436,876</u>
3,072,695	88,217	3,261,156
-	16,052	617,966
<u>\$ 3,072,695</u>	<u>\$ 104,269</u>	<u>\$ 3,879,122</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Total net change in fund balances - governmental funds	\$ 3,261,156
Capital assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense \$(126,356) is less than additions to capital assets of \$148,914 in the period.	22,558
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	(31,246)
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation earned was more than the amounts used by \$918.	(918)
In the statement of activities, postemployment benefits are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, benefit used was more than the amounts earned by \$11,732.	11,732
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	(26,275)
In government funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	(3,436,876)
In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is incurred. In the government-wide statements, the premium is amortized as interest over the life of the debt. Amortization of premium for the period is:	<u>2,445</u>
Change in net position - governmental activities	<u>\$ (197,424)</u>

The accompanying notes are an integral part of this statement.

SHANDON UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
JUNE 30, 2017

	Agency Funds	Student Body Funds
ASSETS:		
Cash on Hand and in Banks	\$ 35,672	
Total Assets	<u>\$ 35,672</u>	
LIABILITIES:		
Due to Student Groups	\$ 35,672	
Total Liabilities	<u>\$ 35,672</u>	

The accompanying notes are an integral part of this statement.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants.

B. Reporting Entity

The reporting entity is the Shandon Joint Unified School District. There are no component units included in this report which meet the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, GASB Statement No. 61, and GASB Statement No. 80.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District.

The government-wide financial statements are prepared using the economic resources measurement focus. Government-wide financial statements differ from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation, with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

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

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus.

D. Basis of Accounting

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Revenues – exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within one year after fiscal year end.

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

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue.

Pensions:

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

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

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

E. Fund Accounting

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

Major Governmental Funds:

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The Cafeteria Fund is used to account for revenues and expenditures to operate the District's cafeteria.

The Building Fund is used for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fund Accounting (Continued)

Nonmajor Governmental Funds:

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The District maintains one nonmajor debt service fund.

The Bond Interest and Redemption Fund is used to account for the accumulation of resources for, and the repayment of, District Bonds, interest, and related costs.

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental capital assets. The District maintains two nonmajor capital projects funds:

1. The Capital Facilities Fund is used to account for resources received from developer impact fees assessed under the provisions of the California Environmental Quality Act (CEQA).
2. The Special Reserve Fund is used to account for various capital improvements of the District.

Fiduciary Funds:

Agency Funds are used to account for assets of others for which the District acts as an agent. The District maintains two agency funds for the student body accounts. The funds are used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body.

F. Budgets and Budgetary Accounting

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

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

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

G. Encumbrances

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

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Luis Obispo County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq.. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with the San Luis Obispo County Treasury was not available.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables.

3. Prepaid Items

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure during the period benefitted.

4. Amortization of Bond Premium

The bond premium is being amortized on the straight line method over the life of the bonds on the government-wide statements.

5. Capital Assets

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

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression system	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

5. Capital Assets (Continued)

Asset Class	Examples	Estimated Useful Life in Years
Machinery and tools	Shop and maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating and printing equipment	10
Copiers		5
Communication equipment	Mobile, portable radios, non-computerized	10
Computer hardware	PCs, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative long-term	10 to 20
Audio visual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds equipment	Mowers, tractors, attachments	15

6. Unearned Revenue

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

7. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 9 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 9 for a detailed list of the deferred inflows of revenues the District has recognized.

8. Compensated Absences

All vacation pay plus related payroll taxes is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

10. Fund Balances

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

11. Property Taxes

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

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

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 75	"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"	The provisions of this statement are effective for fiscal years beginning after June 15, 2017.
Statement No. 81	"Irrevocable Split-Interest Agreements"	The provisions of this statement are effective for fiscal years beginning after December 15, 2016.
Statement No. 82	"Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No. 73"	The provisions of this statement are effective for fiscal years beginning after June 15, 2017.
Statement No. 83	"Certain Asset Retirement Obligations"	The provisions of this statement are effective for fiscal years beginning after June 15, 2018.
Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 85	"Omnibus 2017"	The provisions of this statement are effective for fiscal years beginning after June 15, 2017.
Statement No. 86	"Certain Debt Extinguishment Issues"	The provisions of this statement are effective for fiscal years beginning after June 15, 2017.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.

NOTE 2 - CASH AND INVESTMENTS

The District's cash and investments at June 30, 2017, consisted of the following:

Cash on hand and in banks	\$ 36,672
Cash and investments with the County Treasurer	<u>3,964,374</u>
Total cash and investments	<u>\$ 4,001,046</u>

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash in County Treasury, statement of net position	\$ 3,964,374
Cash in revolving fund, statement of net position	1,000
Cash on hand and in banks, statement of fiduciary assets and liabilities	<u>35,672</u>
Total cash and investments	<u>\$ 4,001,046</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 2 - CASH AND INVESTMENTS (Continued)

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the San Luis Obispo County Investment Pool, however, this external pool is not measured under Level 1, 2 or 3.

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Luis Obispo County Treasury as part of the common investment pool (\$3,964,374 as of June 30, 2017). The fair value of this pool as of that date, as provided by the plan sponsor, was \$3,964,374. The District is considered to be an involuntary participant in the external pool. Interest is deposited in the participating funds. The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, State registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Cash on Hand, in Banks, and in Revolving Fund

Cash balance on hand and in banks (\$35,672 as of June 30, 2017) and in the revolving fund (\$1,000) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of San Luis Obispo. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
San Luis Obispo County Investment Pool	\$ 3,964,374	\$ 3,964,374	\$ -	\$ -	\$ -
Total	\$ 3,964,374	\$ 3,964,374	\$ -	\$ -	\$ -

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below, is the minimum rating required by the California Government Code and the District's investment policy, and the actual rating as of fiscal year end for each investment type.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 2 - CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk (Continued)

Investment Type	Carrying Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End		
				AAA	Aa	Not Rated
San Luis Obispo County Investment Pool	\$3,964,374	N/A	\$ -	\$ -	\$ -	\$3,964,374
Total	\$3,964,374		\$ -	\$ -	\$ -	\$3,964,374

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as San Luis Obispo County Investment Pool).

NOTE 3 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Excess of expenditures over appropriations in individual funds, are as follows:

Fund	Excess Expenditures
Major Funds:	
General Fund	\$ 1
Employee Benefits	\$ 40,491
Capital Outlay	
Building Fund	
Services and Other Operating Expenditures	\$ 220,500
Capital Outlay	\$ 72,287

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 4 - RECEIVABLES

Receivables at June 30, 2017, consist of the following:

	General Fund	Cafeteria Fund	Building Fund	Other Governmental Fund
Federal Government:				
Federal programs	\$ 48,316	\$ 34,159	\$ -	\$ -
State Government:				
Categorical aid programs		2,562		
Lottery	13,580			
EPA	5,289			
Local Sources:				
Cuesta grant	53,120			
Miscellaneous	55,956	1,297		
Totals	<u>\$ 176,261</u>	<u>\$ 38,018</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 5 – CAPITAL ASSETS AND DEPRECIATION

Capital assets activity for the fiscal year ended June 30, 2017, is shown below:

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
Capital assets, not being depreciated:				
Land	\$ 15,422	\$ -	\$ -	\$ 15,422
Construction in progress	35,620			35,620
Total capital assets, not being depreciated	<u>\$ 51,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,042</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,805,123	\$ 34,900	\$ -	\$ 3,840,023
Equipment	450,847	114,014		564,861
Total capital assets, being depreciated	<u>4,255,970</u>	<u>148,914</u>		<u>4,404,884</u>
Less accumulated depreciation for:				
Buildings and improvements	2,238,511	112,973		2,351,484
Equipment	390,857	13,383		404,240
Total accumulated depreciation	<u>2,629,368</u>	<u>126,356</u>		<u>2,755,724</u>
Total capital assets, being depreciated, net	<u>\$ 1,626,602</u>	<u>\$ 22,558</u>	<u>\$ -</u>	<u>\$ 1,649,160</u>
Governmental activities, capital assets, net	<u>\$ 1,677,644</u>	<u>\$ 22,558</u>	<u>\$ -</u>	<u>\$ 1,700,202</u>

Depreciation expense was charged to governmental activities, as follows:

Governmental Activities:

Unallocated	\$ 126,356
Total depreciation expense	<u>\$ 126,356</u>

NOTE 6 – INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 6 – INTERFUND TRANSACTIONS (Continued)

Due From/Due to Other Funds

Individual fund interfund receivable and payable balances at June 30, 2017, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General Fund	\$ 13,147	\$ -
Cafeteria Fund		13,147
Totals	<u>\$ 13,147</u>	<u>\$ 13,147</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Interfund transfers 2016 – 2017 fiscal year, are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:	\$ -	\$ 11,024
General Fund		
Cafeteria Fund	11,024	-
Totals	<u>\$ 11,024</u>	<u>\$ 11,024</u>

NOTE 7 – BONDED DEBT

The outstanding general obligation bonded debt of the Shandon Joint Unified School District at June 30, 2017, is:

<u>Date Of Issue</u>	<u>Interest Rate %</u>	<u>Maturity Date</u>	<u>Amount Of Original Issue</u>	<u>Outstanding July 1, 2016</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2017</u>
2017	4.0% - 8.0%	2046	\$ 3,150,000	\$ -	\$ 3,150,000	\$ -	\$ 3,150,000

The annual requirements to amortize the general obligation bonds payable outstanding as of June 30, 2017, are as follows:

<u>Fiscal Year Ending June 30, 2017</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ -	\$ 115,594	\$ 115,594
2019	85,000	151,875	236,875
2020	80,000	145,275	225,275
2021	95,000	138,275	233,275
2022	115,000	129,875	244,875
2023-2027	100,000	610,375	710,375
2028-2032	270,000	540,869	810,869
2033-2037	475,000	441,537	916,537
2038-2042	775,000	313,700	1,088,700
2043-2047	1,155,000	122,700	1,277,700
	<u>\$ 3,150,000</u>	<u>\$ 2,710,075</u>	<u>\$ 5,860,075</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 8 – POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The District provides post-retirement health benefits to four retirees with ten years of service who retired from the District, and had reached the minimum age of 55. The duration of the benefits are for a maximum of 5 years but not beyond age 65. For other employees the District pays up to 50% of health benefits, who have reached the age of 55 with ten years of service for the lifetime of the employee.

Funding Policy

The District pays 100% of the health benefits for four retirees up to a predetermined –annual cap ranging from \$7,000 to \$7,684 and 50% for all other retirees. During fiscal year 2016-2017, expenditures of \$11,732 were recognized for post-retirement health insurance contributions on a pay as you go basis. No coverage is provided for dependents or family.

The final payment under the plan was made during the fiscal year.

NOTE 9 – PENSION PLANS

State Teachers' Retirement System (CalSTRS)

A. General Information about the Pension Plan

Plan Descriptions – All qualified California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system are eligible to participate in the CalSTRS Pension Plans, multiple-employer, cost-sharing defined benefit plans administered by the California State Teacher's Retirement System (CalSTRS). Benefit provisions under the Plans are established by the Teachers' Retirement Law (California Education Code Section 22000 et seq), as enacted and amended by the California Legislature. The benefit terms of the plans may be amended through legislation CalSTRS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalSTRS website.

Benefits Provided – The CALSTRS Defined Benefit Program has two benefit formulas:

CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS

CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

After five years of credited service, a member (prior to age 60 if under Coverage A, no age limit if under Coverage B, as defined in Education Code Sections 24001 and 24101, respectively) is eligible for disability benefits of up to 50.0 percent of final compensation plus 10.0 percent of final compensation for each eligible child, up to a maximum addition of 40.0 percent. The member must have a disability that will exceed a period of 12 or more months to qualify for benefit.

Any compensation for service in excess of one year in a school year due to overtime or working additional assignments is credited to the Defined Benefit Supplement Program so long as it is under the creditable compensation limit. Other compensation, such as allowances, bonuses, cash in-lieu of fringe benefits, limited-period compensation or compensation determined to have been paid to enhance a benefit, are not creditable to any CalSTRS benefit program.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 9 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

A. General Information about the Pension Plan (Continued)

The Plans' provisions and benefits in effect at June 30, 2017, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	55-65
Monthly benefits, as a % of eligible compensation	2.0% to 2.4%	2.00%
Required employee contributions rates	10.25%	9.205%
Required employer contribution rates	12.58%	12.58%

Specific details for the retirement, disability or death benefit calculations for each of the pension plans are available in the CalSTRS Comprehensive Annual Financial Report (CAFR). The CalSTRS' CAFR is available online at <http://www.calstrs.com/comprehensive-annual-financial-report>.

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

For the fiscal year ended June 30, 2017, the contributions recognized as part of pension expense was as follows:

Contribution – employer	\$ 153,594
Contribution – state	\$ 130,218

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

As of June 30, 2017, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 2,337,079
State's proportionate share of the net pension liability associated with the District	1,474,820
Total	<u>\$ 3,811,899</u>

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the District's proportion was .0029%, which decreased by .0004% from its proportion measured as of June 30, 2015.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 9 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2017, the District recognized pension expense of \$260,360. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 57,022
Changes of assumptions		
Net difference between projected and actual earning on pension plan investments	185,830	
Changes in proportion and differences between District contributions and proportionate share of contributions	237,667	258,213
District contributions subsequent to the measurement date	183,553	
Total	\$ 607,050	\$ 315,235

\$183,553 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	Amount
2018	\$ (4,618)
2019	\$ (4,617)
2020	\$ 99,331
2021	\$ 61,010
2022	\$ (8,684)
2023	\$ (34,160)

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 9 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB
	Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 – June 30, 2010 Experience Analysis for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are normally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Global Equity	47 %	6.30 %
Private Equity	13 %	9.30 %
Real Estate	13 %	5.20 %
Inflation Sensitive	4 %	3.80 %
Fixed Income	12 %	.30 %
Cash/Liquidity	2 %	-1.00 %
Absolute Return	9 %	2.90 %
Total	100 %	

*10 year geometric average

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 9 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

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

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

1% Decrease	6.60%
Net Pension Liability	\$ 3,363,585
Current Discount Rate	7.60%
Net Pension Liability	\$ 2,337,079
1% Increase	8.60%
Net Pension Liability	\$ 1,484,524

Pension Plan Fiduciary Net Position — Detailed information about pension plan's fiduciary net position is available in the separately issued CalSTRS financial reports.

C. Payable to the Pension Plan

At June 30, 2017, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2017.

California Public Employees' Retirement System (CalPERS)

A. General Information About the Pension Plan

Plan Description - The Shandon Joint Unified School District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan membership consists of non-teaching and non-certificated employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Benefits Provided—The CalPERS Defined Benefit Program has two benefit formulas:

CalPERS 2% at 55: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalPERS

CalPERS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalPERS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 9 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

A. General Information About the Pension Plan (Continued)

After earning five years of credited service, members become 100 percent vested in retirement benefits.

A family benefit is available if an active member dies and has at least one year of credited service.

Members' accumulated contributions are refundable with interest upon separation from CalPERS. The board determines the credited interest rate each fiscal year. For the year ended June 30, 2017, the rate of interest credited to members' accounts was 1 percent.

The member's benefit is reduced dollar for dollar, regardless of age, for the first 180 days after retirement if the member performs activities in the public schools that could be creditable to CalPERS, unless the governing body of the school district takes specified actions with respect to a member who is above normal retirement age.

The Plans' provisions and benefits in effect at June 30, 2017, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.17% to 2.5%	1.00% to 2.5%
Required employee contributions rates	7%	6.5%
Required employer contribution rates	13.888%	13.888%

Specific details for retirement, disability or death benefit calculations for each of the pension plans are available in the CalPERS' Comprehensive Annual Financial Report (CAFR). The CalPERS' CAFR is available online at <https://www.calpers.ca.gov/page/forms-publications>.

Contributions – Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between the actuarially determined rate of employees.

For the year ended June 30, 2017, the contributions recognized as part of pension expense was as follow:

Contribution – employer	\$ 91,736
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B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2017, the District reported net pension liability for its proportionate shares of the net pension liability was \$1,257,133.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the District's proportion was .0064%, which increase by .0004 from its proportion measured as of June 30, 2015.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 9 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2017, the District recognized pension expense of \$177,123. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 54,069	\$ -
Changes of assumptions		37,769
Net difference between projected and actual earning on pension plan investments	195,066	
Changes in proportion and differences between District contributions and proportionate share of contributions	40,594	
District contributions subsequent to the measurement date	97,437	
	<u>\$ 387,166</u>	<u>\$ 37,769</u>

\$97,437 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	Amount
2018	\$ 46,931
2019	\$ 46,946
2020	\$ 107,174
2021	\$ 50,909

Actuarial Assumptions – The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.50%
Consumer Price Inflation	2.75%
Wage Growth	Varies
Post-retirement Benefit Increases	Up to 2.00% until purchasing power protection Allowance flows purchasing power applies, 2.75% thereafter

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 9 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF B), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing the plans, the tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund, including PERF B. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB No. 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed February 2018. Any changes to the discount rate will require Board action and proper stockholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2017-18 fiscal years. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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

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

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

Asset Class	New Strategic Allocation	Expected Real Rate of Return Years 1 - 10 (a)	Expected Real Rate of Return Years 11+(b)
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	1.0%	-0.55%	-1.05%
Total	100%		

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

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

1% Decrease		6.65%
Net Pension Liability	\$	1,875,649
Current Discount Rate		7.65%
Net Pension Liability	\$	1,257,133
1% Increase		8.65%
Net Pension Liability	\$	742,096

Pension Plan Fiduciary Net Position —Detailed information about pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2017, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2017.

NOTE 10 – LONG-TERM DEBT –SCHEDULE OF CHANGES

A schedule of changes in long-term debt for the fiscal year ended June 30, 2017, is shown below:

	Balance July 1, 2016	Additions	Deletions	Prior Year Adjustment	Balance June 30, 2017	Due within one year
Postemployment benefits payable	\$ 148,558	\$ -	\$ 11,732	\$ (136,826)	\$ -	\$ -
Bonds payable		3,150,000			3,150,000	
Bond premium		286,876	2,445		284,431	9,780
Net pension liability	3,108,787	1,174,525	689,100		3,594,212	
Compensated absences payable	4,538	20,008	19,090		5,456	
	<u>\$ 3,261,883</u>	<u>\$ 4,631,409</u>	<u>\$ 722,367</u>	<u>\$ (136,826)</u>	<u>\$ 7,034,099</u>	<u>\$ 9,780</u>

NOTE 11 – NET POSITION

The government-wide and fiduciary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the District, not restricted for any project or other purpose.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 – FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Cafeteria Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable					
Revolving cash	\$ 1,000	\$ -		\$ -	\$ 1,000
Prepaid expenditures	2,038				2,038
Restricted					
College Rediness Block Grant	9,306				9,306
Other local	22,972				22,972
Child nutrition		24,745			24,745
Debt service				75,444	75,444
Capital projects			3,072,695	27,556	3,100,251
Assigned					
Capital projects				1,269	1,269
Unassigned	642,097				642,097
Total	<u>\$ 677,413</u>	<u>\$ 24,745</u>	<u>\$ 3,072,695</u>	<u>\$ 104,269</u>	<u>\$ 3,879,122</u>

NOTE 13 - JOINT VENTURES (Joint Powers Agreements)

The Shandon Joint Unified School District participates in two joint ventures under joint powers agreements (JPAs); the Self-Insurance Program for Employees, the Self-Insured Schools of California II and the Santa Lucia Regional Occupational Program. The relationship between the Shandon Joint Unified School District and the JPAs are such that none of the JPAs is a component unit of the Shandon Joint Unified School District for financial reporting purposes.

Self-Insurance Program for Employees (S.I.P.E.) - The S.I.P.E. was established to provide the services and other items necessary and appropriate for the development, operation, and maintenance of self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board. The governing board is responsible for establishing premium rates and making budgeting decisions.

Self-Insured Schools of California II (S.I.S.C.II) - S.I.S.C. II arranges for and provides property and liability insurance for its member school districts. The Shandon Joint Unified School District pays a premium commensurate with the level of coverage requested.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

NOTE 15 – RESTATEMENTS

A prior period adjustment of \$136,826 was made to the government-wide financial statements to correct the OPEB liability as previously reported.

REQUIRED SUPPLEMENTARY INFORMATION

SHANDON UNIFIED SCHOOL DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,342,278	\$ 1,403,910	\$ 1,403,910	\$ -
Education Protection Account Funds	192,046	300,106	300,106	-
Local Sources	1,954,682	1,918,563	1,918,564	1
Federal Revenue	170,081	171,458	171,458	-
Other State Revenue	270,404	426,315	465,615	39,300
Other Local Revenue	386,024	488,798	488,798	-
Total Revenues	<u>4,315,515</u>	<u>4,709,150</u>	<u>4,748,451</u>	<u>39,301</u>
Expenditures:				
Current:				
Certificated Salaries	1,535,827	1,586,627	1,586,627	-
Classified Salaries	612,919	672,941	672,940	1
Employee Benefits	866,429	906,133	906,134	(1)
Books And Supplies	261,077	370,979	370,977	2
Services And Other Operating Expenditures	663,304	593,866	593,866	-
Other Outgo	319,341	348,440	348,440	-
Direct Support/Indirect Costs	-	1	-	1
Capital Outlay	20,000	100,205	140,696	(40,491)
Total Expenditures	<u>4,278,897</u>	<u>4,579,192</u>	<u>4,619,680</u>	<u>(40,488)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>36,618</u>	<u>129,958</u>	<u>128,771</u>	<u>(1,187)</u>
Other Financing Sources (Uses):				
Transfers Out	-	(11,024)	(11,024)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(11,024)</u>	<u>(11,024)</u>	<u>-</u>
Net Change in Fund Balance	36,618	118,934	117,747	(1,187)
Fund Balance, July 1	559,666	559,666	559,666	-
Fund Balance, June 30	<u>\$ 596,284</u>	<u>\$ 678,600</u>	<u>\$ 677,413</u>	<u>\$ (1,187)</u>

SHANDON UNIFIED SCHOOL DISTRICT

CAFETERIA FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal Revenue	\$ 169,985	\$ 243,323	\$ 197,823	\$ (45,500)
Other State Revenue	-	39,153	39,153	-
Other Local Revenue	21,500	15,662	15,663	1
Total Revenues	<u>191,485</u>	<u>298,138</u>	<u>252,639</u>	<u>(45,499)</u>
Expenditures:				
Current:				
Classified Salaries	72,594	93,680	93,679	1
Employee Benefits	28,506	45,100	45,099	1
Books And Supplies	79,700	115,975	105,481	10,494
Services And Other Operating Expenditures	689	26,413	26,413	-
Capital Outlay	10,000	45,500	10,494	35,006
Total Expenditures	<u>191,489</u>	<u>326,668</u>	<u>281,166</u>	<u>45,502</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4)</u>	<u>(28,530)</u>	<u>(28,527)</u>	<u>3</u>
Other Financing Sources (Uses):				
Transfers In	-	11,024	11,024	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>11,024</u>	<u>11,024</u>	<u>-</u>
Net Change in Fund Balance	(4)	(17,506)	(17,503)	3
Fund Balance, July 1	42,248	42,248	42,248	-
Fund Balance, June 30	<u>\$ 42,244</u>	<u>\$ 24,742</u>	<u>\$ 24,745</u>	<u>\$ 3</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2017

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	.0064 %	.0060 %	.0060 %
Proportionate share of the net pension liability	\$ 1,257,133	\$ 889,149	\$ 676,261
Covered- employee payroll	\$ 774,339	\$ 667,819	\$ 629,864
Proportionate share of the net pension liability as percentage of covered-employee payroll	162.35 %	133.14 %	107.37 %
Plan's total pension liability	\$ 75,663,026,434	\$ 71,651,164,353	\$ 68,292,799,349
Plan's fiduciary net position	\$ 55,912,964,588	\$ 56,911,065,643	\$ 56,940,364,500
Plan fiduciary net position as a percentage of the total pension liability	73.90 %	79.43 %	83.38 %

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
Last 10 Years*
As of June 30, 2017

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	2017	2016	2015
Proportion of the net pension liability	.0029 %	.0033 %	.0030 %
Proportionate share of the net pension liability	\$ 2,337,079	\$ 2,219,638	\$ 1,708,378
Covered- employee payroll	\$ 1,431,445	\$ 1,530,270	\$ 1,368,388
Proportionate share of the net pension liability as percentage of covered-employee payroll	163.27 %	145.05 %	124.85 %
Plan's total pension liability	\$ 269,994,690,000	\$ 259,146,248,000	\$ 248,910,844,000
Plan's fiduciary net position	\$ 189,113,486,995	\$ 191,822,335,995	\$ 190,474,016,000
Plan fiduciary net position as a percentage of the total pension liability	70.04 %	74.02 %	76.52 %

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

Last 10 Years*

As of June 30, 2017

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 97,437	\$ 91,736	\$ 77,670
Contribution in relation to the actuarially determined contributions	97,437	91,736	77,670
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered- employee payroll	\$ 701,591	\$ 774,339	\$ 659,842
Contributions as a percentage of covered-employee payroll	13.888 %	11.847 %	11.771 %

Notes to Schedule

Valuation Date: 6/30/2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method

Entry Age

Asset valuation method

5-year smoothed market

Amortization method

The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll

Discount rate

7.75%

Amortization growth rate

3.75%

Price Inflation

3.25%

Salary increases

3.75% plus merit component based on employee classification and years of service

Mortality

Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females

Valuation Date:

6/30/2015

Discount rate

7.65%

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

SHANDON JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

Last 10 Years*

As of June 30, 2017

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 183,553	\$ 153,594	\$ 135,089
Contribution in relation to the actuarially determined contributions	183,553	153,594	135,089
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered- employee payroll	\$ 1,459,086	\$ 1,431,445	\$ 1,521,273
Contributions as a percentage of covered-employee payroll	12.58 %	10.73 %	8.88 %

Notes to Schedule

Valuation Date: 6/30/2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry Age

Asset valuation method Excepted value with 33% adjustment to market value

Amortization method The unfunded actuarial accrued liability is amortized over an open 30 year period as a level percentage of payroll

Discount rate 7.60%

Amortization growth rate 3.75%

Price Inflation 3.00%

Salary increases 3.75%

Mortality Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females

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

SUPPLEMENTARY INFORMATION SECTION

SHANDON UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2017

	Debt Service Fund Bond Interest & Redemption Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 75,444	\$ 28,825	\$ 104,269
Total Assets	<u>\$ 75,444</u>	<u>\$ 28,825</u>	<u>\$ 104,269</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances:			
Restricted	75,444	27,556	103,000
Assigned	-	1,269	1,269
Total Fund Balances	<u>75,444</u>	<u>28,825</u>	<u>104,269</u>
Total Liabilities and Fund Balances	<u>\$ 75,444</u>	<u>\$ 28,825</u>	<u>\$ 104,269</u>

SHANDON UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Debt Service Fund Bond Interest & Redemption Fund	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Other Local Revenue	\$ 9,068	\$ 12,773	\$ 21,841
Total Revenues	<u>9,068</u>	<u>12,773</u>	<u>21,841</u>
Expenditures:			
Current:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,068</u>	<u>12,773</u>	<u>21,841</u>
Other Financing Sources (Uses):			
Proceeds From Sale of Bonds	<u>66,376</u>	<u>-</u>	<u>66,376</u>
Total Other Financing Sources (Uses)	<u>66,376</u>	<u>-</u>	<u>66,376</u>
Net Change in Fund Balances	75,444	12,773	88,217
Fund Balances, July 1	-	16,052	16,052
Fund Balances, June 30	<u>\$ 75,444</u>	<u>\$ 28,825</u>	<u>\$ 104,269</u>

SHANDON UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2017

	Capital Facilities Fund	Special Reserve Fund	Total Nonmajor Capital Projects Funds
ASSETS:			
Cash in County Treasury	\$ 27,556	\$ 1,269	\$ 28,825
Total Assets	<u>\$ 27,556</u>	<u>\$ 1,269</u>	<u>\$ 28,825</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Total Liabilities	\$ -	\$ -	\$ -
Fund Balances:			
Restricted	27,556	-	27,556
Assigned	-	1,269	1,269
Total Fund Balances	<u>27,556</u>	<u>1,269</u>	<u>28,825</u>
Total Liabilities and Fund Balances	<u>\$ 27,556</u>	<u>\$ 1,269</u>	<u>\$ 28,825</u>

SHANDON UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Capital Facilities Fund	Special Reserve Fund	Total Nonmajor Capital Projects Funds
Revenues:			
Other Local Revenue	\$ 12,764	\$ 9	\$ 12,773
Total Revenues	<u>12,764</u>	<u>9</u>	<u>12,773</u>
Expenditures:			
Current:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,764</u>	<u>9</u>	<u>12,773</u>
Net Change in Fund Balances	12,764	9	12,773
Fund Balances, July 1	14,792	1,260	16,052
Fund Balances, June 30	<u>\$ 27,556</u>	<u>\$ 1,269</u>	<u>\$ 28,825</u>

SHANDON UNIFIED SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ -	\$ 9,068	\$ 9,068
Total Revenues	-	9,068	9,068
Expenditures:			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	9,068	9,068
Other Financing Sources (Uses):			
Proceeds From Sale of Bonds	-	66,376	66,376
Total Other Financing Sources (Uses)	-	66,376	66,376
Net Change in Fund Balance	-	75,444	75,444
Fund Balance, July 1	-	-	-
Fund Balance, June 30	\$ -	\$ 75,444	\$ 75,444

SHANDON UNIFIED SCHOOL DISTRICT

CAPITAL FACILITIES FUND

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 12,764	\$ 12,764	\$ -
Total Revenues	<u>12,764</u>	<u>12,764</u>	<u>-</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	12,764	12,764	-
Fund Balance, July 1	14,792	14,792	-
Fund Balance, June 30	<u>\$ 27,556</u>	<u>\$ 27,556</u>	<u>\$ -</u>

SHANDON UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 9	\$ 9	\$ -
Total Revenues	<u>9</u>	<u>9</u>	<u>-</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	9	9	-
Fund Balance, July 1	1,260	1,260	-
Fund Balance, June 30	<u>\$ 1,269</u>	<u>\$ 1,269</u>	<u>\$ -</u>

SHANDON JOINT UNIFIED SCHOOL DISTRICT
ORGANIZATION
JUNE 30, 2017

The Shandon Joint Unified School District was established in 1950, and is located in the northeastern section of San Luis Obispo County. There were no changes in the boundaries of the District during the current fiscal year. The District operates two elementary schools and one high school, serving students in grades kindergarten through twelve.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Marlene Thomason	President	2020
Kate Twisselman	Clerk	2020
Robert Van Parelet	Member	2018
Shannon Plaisted	Member	2018
Jennifer Moe	Member	2018

ADMINISTRATION

Teresa Taylor
Superintendent

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Second Period Report</u>		<u>Annual Report</u>
	<u>Original</u>	<u>Revised</u>	
Elementary			
Kindergarten through three	115.31	115.34	115.56
Grades four through six	65.77	65.72	65.55
Grades seven and eight	39.88	39.88	39.55
Elementary totals	<u>220.96</u>	<u>220.94</u>	<u>220.66</u>
Secondary			
Regular classes	79.75	79.42	79.72
Special education	0.83	0.83	0.85
Secondary totals	<u>80.58</u>	<u>80.25</u>	<u>80.57</u>
ADA totals	<u>301.54</u>	<u>301.19</u>	<u>301.23</u>

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

There were audit findings which resulted in necessary revisions to attendance.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>Grade Level</u>	Ed. Code 46207	2016-2017	Number of days	<u>Status</u>
	<u>Minutes Requirements</u>	<u>Actual Minutes</u>	<u>Traditional Calendar</u>	
Kindergarten	36,000	60,160	180	In compliance
Grade 1	50,400	56,140	180	In compliance
Grade 2	50,400	56,140	180	In compliance
Grade 3	50,400	56,140	180	In compliance
Grade 4	54,000	56,140	180	In compliance
Grade 5	54,000	56,140	180	In compliance
Grade 6	54,000	57,460	180	In compliance
Grade 7	54,000	63,560	180	In compliance
Grade 8	54,000	63,560	180	In compliance
Grade 9	64,800	64,900	180	In compliance
Grade 10	64,800	64,900	180	In compliance
Grade 11	64,800	64,900	180	In compliance
Grade 12	64,800	64,900	180	In compliance

Districts must maintain their instructional minutes as defined in Education Code Section 46207.

The District has received incentive funding for increasing instructional time as provided by the Incentive for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District met or exceed its targeted funding.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>General Fund</u>	(Budget) (see note 2) <u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues and other financial sources	\$ <u>4,362,591</u>	\$ <u>4,748,451</u>	\$ <u>4,705,549</u>	\$ <u>3,800,350</u>
Expenditures	4,482,370	4,619,680	4,263,041	4,027,134
Other uses and transfers out	<u> </u>	<u>11,024</u>	<u> </u>	<u>850</u>
Total outgo	<u>4,482,370</u>	<u>4,630,704</u>	<u>4,263,041</u>	<u>4,027,984</u>
Change in fund balance	<u>(119,779)</u>	<u>117,747</u>	<u>442,508</u>	<u>(227,634)</u>
Ending fund balance	\$ <u>557,634</u>	\$ <u>677,413</u>	\$ <u>559,666</u>	\$ <u>117,158</u>
Available reserves (see note 1)	\$ <u>512,553</u>	\$ <u>642,097</u>	\$ <u>325,002</u>	\$ <u>83,538</u>
Reserve for economic uncertainties	\$ <u>-</u>	\$ <u>-</u>	\$ <u>325,002</u>	\$ <u>78,030</u>
Unassigned fund balance	\$ <u>512,553</u>	\$ <u>642,097</u>	\$ <u>-</u>	\$ <u>5,508</u>
Available reserves as a percentage of total outgo	11.43%	13.87%	7.62%	2.07%
Total long-term debt	\$ 7,024,319	\$ 7,034,099	\$ 3,261,883	\$ 2,646,965
Average daily attendance at P-2	305	301	293	281

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

The General Fund balance has increased by \$560,255 over the past two fiscal years. The fiscal year 2017-18 budget projects a decrease of \$119,779. For a District this size, the State recommends available reserves of at least 4% of total general fund expenditures, transfers out, and other uses (total outgo).

The District has incurred an operating deficit in one of the past three fiscal years and anticipates an operating deficit in the 2017-18 fiscal year. Total long-term debt has increased by \$4,387,134 over the past two fiscal years.

Average daily attendance has increased by 20 over the past two fiscal years. An increase of 4 ADA is anticipated during the fiscal year 2017-18.

NOTES:

- 1) Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- 2) Budget 2018 is included for analytical purposes only and has not been subjected to audit.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS JUNE 30, 2017

	<u>General Fund</u>	<u>Special Reserve Fund</u>
June 30, 2017, annual financial and budget report fund balances	\$ 677,413	\$ 1,269
Understatement of accounts payable		
June 30, 2017, audited financial statements fund balances	<u>\$ 677,413</u>	<u>\$ 1,269</u>
	<u>Long-Term Debt</u>	
June 30, 2017, annual financial and budget report total liabilities	\$ 6,412,801	
Overstatement of postemployment benefits	(148,558)	
Understatement of net pension liability	485,425	
Understatement of bond premium	<u>284,431</u>	
June 30, 2017, audited financial statements long-term debt total liabilities	<u>\$ 7,034,099</u>	

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the long-term debt as reported on the annual financial and budget report to the audited financial statements.

Capital Facilities Fund	Cafeteria Fund	Building Fund	Bond Interest and Redemption Fund
\$ 27,556	\$ 24,745	\$ 3,144,983	\$ 75,444
		(72,288)	
<u>\$ 27,556</u>	<u>\$ 24,745</u>	<u>\$ 3,072,695</u>	<u>\$ 75,444</u>



Moss, Levy & Hartzheim LLP

Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees
Shandon Joint Unified School District
Shandon, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of the Shandon Joint Unified School District (the District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 30, 2017.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as finding 2017-1 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Shandon Joint Unified School District's Response to Findings

Shandon Joint Unified School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Shandon Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Moss, Levy & Haugheim LLP

Santa Maria, California
October 30, 2017



Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
Shandon Joint Unified School District
Shandon, California

We have audited the Shandon Joint Unified School District's compliance with the types of compliance requirements described in the *2016-2017 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of Shandon Joint Unified School District's state programs identified below for the fiscal year ended June 30, 2017.

Management's Responsibility for State Compliance

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Shandon Joint Unified School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *2016-2017 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Shandon Joint Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Shandon Joint Unified School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine Shandon Joint Unified School District's compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance accounting:	
Attendance reporting	Yes
Teacher certification and misassignments	Yes
Kindergarten continuance	Yes
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed</u>
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Mental Health Expenditures	Yes
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
After School	Not applicable
Before School	Not applicable
General Requirements	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
CHARTER SCHOOLS:	
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instruction Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

Opinion on State Compliance

In our opinion, the Shandon Joint Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the fiscal year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with 2016-2017 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2017-2. Our opinion is not modified with respect to this matter.

Shandon Joint Unified School District's Response to Findings

Shandon Joint Unified School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Shandon Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of all the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with 2016-2017 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Remy & Haugheim LLP

Santa Maria, California
October 30, 2017

The term "not applicable" is used above to mean either Shandon Joint Unified School District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

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FINDINGS AND RECOMMENDATIONS SECTION

SHANDON JOINT UNIFIED UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

Section 1 – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

 Yes X No

Significant deficiencies identified not considered
to be material weaknesses?

 X Yes None reported

Noncompliance material to financial statements noted?

 Yes X No

State Awards

Any audit findings disclosed that are required to be
reported in accordance with Standards and Procedures
for Audits of California K-12 Local Education Agencies?

 X Yes No

Type of auditors' report issued on compliance
for state programs:

Unmodified

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

Section II – Financial Statements Findings

FINDING 2017-1
ASSOCIATED STUDENT BODY
(30000)

CRITERIA:

Accurate supporting documentation should be kept when the Associated Student Body (ASB) collects monies from fund-raisers, sporting events, field trips, or other ASB related events in order to substantiate the amount of monies collected.

CONDITION:

During testing of ASB receipts, it was noted that one deposit's backup did not recalculate to the deposit amount.

CAUSE:

District oversight.

EFFECT:

Potential for misappropriation of funds due to lack of proper accounting procedures.

RECOMMENDATION:

The District should enforce internal control procedures to ensure that the collection of ASB funds contain sufficient and appropriate supporting documentation to be able to substantiate the amount of monies collected. The documentation should be able to be recalculated to match the deposit.

DISTRICT'S CORRECTIVE ACTION PLAN:

The students' tally sheets showed less cash than was actually received in the District Office. The cash was double-counted and deposited correctly, but the box showing there was a discrepancy was not marked to show the error. Staff was cautioned and reminded that this is a required step whenever there is a discrepancy in cash.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

Section III- State Award Findings and Questioned Costs

FINDING 2017-2
ATTENDANCE
(10000)

CRITERIA:

In accordance with Education Code Section 41601, average daily attendance shall be reported for all full school months during the period between July 1 and April 15, inclusive, for the second period report (P-2).

CONDITION:

In reviewing the calculation for P-2, it was noted the District calculated the P-2 with the full school month after April 15th.

CAUSE:

District oversight.

EFFECT:

The District over-reported average daily attendance by 0.35 causing the rounded total to drop 1.00 ADA.

	<u>P-2</u> <u>Submitted</u>	<u>P-2</u> <u>Revised</u>	<u>Difference</u>
Grades K-3	115.31	115.34	0.03
Grades 4-6	65.77	65.72	-0.05
Grades 7-8	39.88	39.88	0.00
Grades 9-12	80.58	80.25	-0.33
Total	<u>301.54</u>	<u>301.19</u>	<u>-0.35</u>
Rounded whole number*	<u>302.00</u>	<u>301.00</u>	<u>1.00</u>

*According to the provisions of Education Code Section 46303

QUESTIONED COSTS:

\$9,769.65

RECOMMENDATION:

The District should amend the P-2 to reflect the corrections.

DISTRICT'S CORRECTIVE ACTION PLAN:

The P-2 Attendance report was corrected as of the correct date and re-filed with the SLOCOE and the State of California. The District has retrained the clerk responsible for preparation of the aggregated attendance reports, and in the future the Superintendent will verify the cutoff dates before each is signed and submitted.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

Section II – Financial Statements Findings

There were no prior year financial statement findings.

SHANDON JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

Section III- State Award Findings and Questioned Costs

There were no prior year State award findings or questioned costs.

Report to School Board of Shandon Joint Unified School District
Special Education Department
December 1, 2017



Students

Current students receiving special education services: 50 + 2 served in Regional Programs

PK – 8th grade: 34 + 2 504 Plans

9th – 12th grade: 16 + 9 504 Plans

Students receiving only speech therapy service: 11

Students of residence being served outside of Shandon School District: 3

Number of students being evaluated for eligibility for sped services: 0

IEP meetings held: 28

504 Plan meetings held: 5

Special Education Operations Committee (SEOC) Meetings attended: 3

Professional Development attended:

11/7: Performance Indicator Review (PIR) – Munoz (SELPA), Cherry, Pratt, Kepins, J. Smith

11/14: Community Advisory Committee (CAC) – Cherry

12/1: School-Based Assessment and Treatment of Dyslexia – Cherry, Pratt

Staff

Credentialed special education teachers: 3 - Sue Cherry, Monica Carr, Danya Pratt

Classified Paraeducators supporting special education: 6.08

9-12th grades: Cassandra Uzeta, Maria Sendejas (a.m.), Carolina Gutierrez (p.m.)

6-8th grades: Keila Navarro, Jenni Valdez

TK-5th: Jenni Valdez, Martha Soto, Sunshine Wright + Sheryl Easterbrook 30 minutes daily

Substitutes: Enrique Ramirez, Estefani Peraza, Michelle Fielder, Amy Russell

Service Specialists providing special education services: 5

Adaptive PE: Jolene Martin (2 hours/month) – serves 1 student

Occupational Therapist: Jeanette Daily (1 day/week) – serves 5 students

Speech Pathologist: Tracy White (3 days/week) – serves 21 students

School Psychologist: Andy Needles (3 days/week) – serves District through student assessment, individual counseling and facilitating most IEP meetings.

Casemis Operator: Tonya Baxley, Templeton USD

Prepared and Submitted by: Sue Cherry, Special Education Coordinator

SMC

Board Report for December 2017

Shandon Elementary

Attendance

On November 20th, 106 students were rewarded with doughnuts and hot chocolate for first trimester perfect attendance. This is an increase from last year's perfect attendance of 74 students and 89 students in 2015.

Fieldtrip

On December 4th, students in grades 4 and 5 will be traveling to Paso Robles to view the movie *Wonder*. This is a culminating activity to their book study of *Wonder* by R.J. Palacio which covers topics on diversity and bullying.

Fundraising

See's Candy fundraiser results are as follows:

Parkfield Elementary ASB earned \$383.15.

Shandon Elementary ASB earned \$1,938.99.

Cow Patty Bingo is back! The event was held on December 8th and began at 5:30pm in the Shandon Elementary Cafeteria. All prizes were donated to the school and included bikes, gift baskets, and Disneyland tickets. All proceeds from the event will be used for student field trips, student incentives and parent engagement opportunities.

The 8th grade class is selling Opportunity Tickets for a 55" Visio Smart TV. Tickets are \$5.00 each and the drawing will be held during our Winter Event on December 20th. Proceeds will go to help fund the 8th grade end of the year trip and promotion ceremony.

Holiday Events -

Thanks to Aleks Hewitt for Coordinating the following events:

On December 19th Parkfield Elementary will host their annual Christmas Play in the Parkfield Community Hall starting at 5:30 pm. This year's play will feature a disillusioned elf who travels with Mrs. Clause to deliver presents. The elf learns what Christmas means to different people from around the world and discovers what Christmas means to herself.

On December 20th Shandon Elementary and Middle School students will be performing a song, dance or skit built around information that they learned during their study of Holidays Around the World. This event will begin at 6:00pm and will be held in the SHS gym.

On December 20th Shandon Elementary, Middle School and Parkfield Elementary will be presenting Holidays Around the World. Class will be learning and presenting about the cultures and traditions of Germany, China, Mexico, Sweden, Spain, India, Italy, Argentina, and Israel. Tours will begin at 9:00am. Families and Board Members are invited to attend.

Student Progress

Please see attached student profile sheets. At this time, students should be reading at the following levels to be considered at grade level:

Grade	F&P Reading Level for December
Kindergarten	B
1 st	F
2 nd	K
3 rd	N
4 th	Q
5 th	T
6 th	W
7 th	Y
8 th	Z

Prepared and Submitted by Shannon Kepins

Introduction

Why Assess Fluency?

Students need to be fluent in order to be proficient readers. Their fluency can be improved through explicit training, but you need to assess their fluency level before you can determine what specific fluency-building activities and materials will be appropriate. In addition, students excel in reading when they are given opportunities to read as much connected text as possible at their independent level. Fluency assessment helps you determine what this level is.

The oral reading fluency assessments answer this question: *How many words can a student read aloud per minute and how many of these words are read correctly?*

Use the following curriculum-based norms to measure student progress. The norms help you to interpret your students' oral reading fluency abilities and to tailor instruction to their individual needs. Results are based on a one-minute timed sampling of students reading aloud. Student scores are expected to fall within a range of ten words relative to the Words Correct per Minute (WCPM) scores in the 50th percentile.

Grade	FALL WCPM (50th percentile)	WINTER WCPM (50th percentile)	SPRING WCPM (50th percentile)
6	127	140	150
7	128	136	150
8	133	146	151

SOURCE Hasbrouck, J. & Tindal, G. (2005) Norms for oral reading fluency. Eugene, OR: Behavioral Research & Teaching, University of Oregon.

You can observe reading performance beyond speed and accuracy using the rubric below; it is similar to the one developed by NAEP. This 4-level rubric takes into account additional aspects of fluency, such as prosody.

Level 4

The student: reads in large, meaningful phrases; may occasionally repeat words or short phrases, but the overall structure and syntax of the passage is not affected; reads at an appropriate rate of speed with expressive interpretation.

Level 3

The student: reads in three- and four-word phrases; reads primarily in phrases that preserve the passage's syntax and structure; attempts to read expressively; generally reads at an appropriate rate of speed.

Level 2

The student: reads mainly in two-word phrases, with some longer phrases and at times word-by-word; may group words awkwardly and not connect phrases to the larger context of the passage; reads sections of the passage excessively slowly or quickly.

Level 1

The student: reads word-by-word, with some longer phrases; does not phrase meaningfully or with an appropriate rate of speed; reads the passage excessively slowly.

Kindergarten ELA

Rasmussen

SY: 2017-2018

[illegible]

SY: 2017-2018

Rasmussen

Teacher:

[illegible]

ELA

Teacher:

[illegible]

1st Grade MATH

SHANDON ELEMENTARY SCHOOL

Teacher:

Stanley

SY: 2017-18

[illegible]

2nd Grade ELA

Lieber (2nd)

SY: 2017-2018

[illegible]

Teacher:

SY:

[illegible]

3rd Grade ELA

2017-2018

SY:

2017-2018

Student Name		ELL		ELA Interim						RR			WPM			STAR G.E.			Writing			AR Points			
		GELDT	ELL	T1	LEV	SCR	T2	LEV	SCR	###	T1	T2	T3	T1	T2	T3	9/17	T1	T2	T3	T1	T2	T3	T1	T2
					3	2449				O	P			91			3.1	4.2			7			16.1	
					1	2283				M	N			123			2.2	2.2			3			11.5	
	381				1	2290				H	I			24				1.3			3			0	
	461				1	2317				J	K			38			2.0	1.5			8			1.9	
	541				4	2499				R	S			133			3.9	5.3			14			16.5	
	437				1	2284				K	K			57			1.7	1.7			1			0.4	
	319				1	2288					H			57			1.7	1.8			6			14.4	
					2	2397				O	P			65			3.2	4.9			14			11.6	
	335				1	2347					B			9			0.6	0.8			2			6.4	
					3	2474				P	Q			88			3.6	3.7			5			9.9	
					1	2302				I	I			20			1.6	1.6			7			8	
					2	2394				N	O			61			2.9	3.1			4			3.6	
					1	2326				L	L			58			1.6	2.5			5			3.2	
					1	2339				H	J			22			1.2	1.2			4			6.6	
	536				2	2411				R	R			134			3.6	4.3			9			9.7	
	455				1	2333				J	K			37			1.9	2.4			6			1.7	
					1	2336				L	L			35			1.4	1.2			9			1.2	
					1	2336				M	N			72			0.1	2.7			8			7.6	
					1	2294				K	L			35			1.9	1.9			7			3.3	
	440				1	2362				L	M			58			2.6	2.6			5			2.5	
					1	2295				M	M			80			1.4	1.0			5			0.8	
	503				3	2466				N	O			53			2.6	4.1			14			2.6	
	420				1	2350				L	M			74			2.7	2.9			6			6.5	
	433				1	2288				F	F			21			0.9	0.9			4			0.8	
	477				2	2410				M	N			56			2.4	2.7			7			6.6	
	440				1	2354				J	J			31			2	2.2			10			3.7	
					3	2459				Q	Q			135			3.3	3.7			10			8.5	
					1	2313				L	M			80			2.8	4.2			8			11.7	
	465				1	2349				N	O						2.4	2.7			7			10.6	

3rd Grade MATH
SHANDON ELEMENTARY SCHOOL
STUDENT/CLASS PROFILE

Teacher: _____ SY: 2017-2018

Grade: _____

Student Name	Math CAASPP			Math Interim			ALEKS			Add			Sub			Multiplication			Division		
	Level	Score	T1	Lev	Score	T2	Lev	Score	T1	T2	T3	T1	T2	T3	T1	T2	T3	T1	T2	T3	
				1	2217				18			81			38			2			
				1	2274				7			11			4			0			
				1	2269				2			19			2			2			
				1	2357				19			87			49			31			
				3	2457				57			100			98			30			
				1	2300				7			22			50			6			
				1	2326				27			100			42			40			
				2	2409				43			66			42			23			
				1	2345				15			37			26			22			
				1	2352				20			52			27			4			
				1	2321				13			15			10			21			
				2	2386				20			43			46			18			
				1	2306				15			86			36			14			
				1	2266				14			55			42			1			
				2	2399				27			87			89			33			
				1	2318				16			44			30			9			
				1	2364				22			81			16			36			
				1	2311				15			98			17			20			
				1	2269				15			14			16			4			
				1	2330				15			56			50			16			
				1	2321				4			20			8			1			
				3	2452				36			85			52			45			
				1	2303				35			49			54			4			
				1	2308				13			46			48			6			
				1	2375				37			51			65			15			
				1	2362				12			67			22			20			
				2	2389				36			63			55			44			
				1	2378				36			72			72			40			
				1	2309				27			62			49			17			

4th Grade ELA
SHANDON ELEMENTARY SCHOOL
STUDENT/CLASS PROFILE

Teacher:

Sanders

SY: 2017/2018

Student Name		ELL		ELA CAASPP		ELA Interim				RR		STARG.E.			Writing			AR Points			Comments
CELDT	LEVEL	SCORE	T1	LEV	SCR	T2	LEV	SCR	T1	T2	T3	T1	T2	T3	T1	T2	T3	T1	T2	T3	
	3	2450		2	2437				T			5.1		2							
	1	2332		1	2337				Q			4.0		2				1.8			
	1	2321		1	2353				Q			2.6		2				2.7			
	1	2256		2	2419				D			1.0		1							
	2	2398		3	2499				T			5.1		2							
3	3	2452		2	2452				T			4.2		2				6.2			
	1	2329		3	2476				T			3.8		2				1.2			
	1	2300		1	2305				M			1.4		1				0.3			
				1	2359				M			2.8		2				1			
	1	2213		1	2266				H			1.7		2				0.9			
	1	2327		1	2304				R			3.2		2							
3	1	2362		1	2412				S			4.0		2							
	1	2277		1	2368				L			1.5		1				1.7			
3	1	2352		2	2443				P			3.3		2				3.7			
3	1	2358		1	2413				P			2.6		2				2.4			
3	1	2317		1	2327				Q			2.8		2				1			
	1	2247		1	2329				O			2.1		1							
2	1	2313		1	2369				P			2.6		2				1			
	2	2382		1	2389				S			4.8		2				2.5			
	4	2496		4	2535				Q			4.9		3				4.3			
1	1	2269		1	2357				I			1.5		2				0.8			
2	1	2352		1	2353				P			3.9		2							
3	1	2271		1	2203				K			2.2		2							
	4	2497		3	2520				S			6.3		2				1			
3	1	2341		1	2360				T			3.9		2				1.6			
2	1	2334		1	2345				M			2.2		2				0.9			
3	3	2435		1	2389				M			3.1		2				2.3			

Sanders	Grade:
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Sanders	Grade:
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2017/2018

Student Name		Math CAASPP			Math Interim			ALEKS			Add			Sub			Multiplication			Division			Comments
Level	Score	T1	Lev	Score	T2	Lev	Score	T1	T2	T3	T1	T2	T3	T1	T2	T3	T1	T2	T3	T1	T2	T3	
	3	2447						20			45			19			28			6			
	2	2370	1	2368				18			81			41			2			3			
	1	2348	1	2376				19			37			16			7			0			
	1	2276	1	2320				8			88			6			5			3			
	2	2419	2	2421				21			87			62			42			22			
	3	2468	2	2412				51			100			74			67			50			
	3	2442	2	2434				36			70			56			55			33			
	1	2349	1	2308				15			46			58			50			16			
			1	2230				16			48			25			36			8			
	1	2265	1	2262				3			25			12			17			7			
	1	2332	1	2276				8			67			31			34			0			
	2	2386	1	2345				26			37			33			9			6			
	1	2322	1	2329				16			13			15			13			18			
	1	2346	1	2332				30			62			33			72			43			
	1	2358	1	2360				26			47			48			48			15			
	1	2341	1	2392																			
	1	2234	1	2325				6			28			14			2			0			
	1	2337	1	2315				21			46			16			20			5			
	2	2407	1	2353				17			34			42			39			10			
	3	2497	2	2473				23			49			30			35			22			
	1	2283	1	2278				3			36			7			37			13			
	1	2357	1	2305				25			51			28			20			16			
	1	2295	1	2358				12			38			17			15			1			
	3	2455	2	2433				39			49			36			47			25			
	1	2370	1	2344				29			44			39			27			28			
	1	2375	1	2264				14			47			30			23			9			
	3	2438	1	2407				39			86			82			46			32			
													</										

5th Grade ELA
SHANDON ELEMENTARY SCHOOL
STUDENT/CLASS PROFILE

Teacher: _____ Smith _____

SY: _____ 2017-2018 _____

Student Name	ELL CELDT	ELA CAASPP		ELA Interim			RR			STAR G.E.			Writing			AR Points		
		LEVEL	SCORE	T1	LEV	SCR	T1	T2	T3	T1	T2	T3	T1	T2	T3	T1	T2	T3
	Interme	1	2388		1	2428				3.9			8			8		
		2	2438		2	2495				5.0			11			12		
		1	2407		1	2411				3.7			9			4		
		4	2540		3	2538				5.3			14			12		
		2	2463		2	2458				3.1						16		
	Early A	3	2475		3	2522				5.5			11			51		
		3	2482		2	2489				5.6			11			21		
	Interme	1	2406		1	2438				2.9			9			21		
	Advanc	4	2571		3	2559				6.4			11			12		
		3	2482		2	2487				5.1			8			10		
		4	2561		4	2636				6.3			10			69		
	Early A	3	2518		2	2499				5.2			11			7		
		2	2461		2	2484				4.6			12			16		
	Early A	3	2526		3	2525				4.4			12			30		
		1	2301		1	2417				2.4			11			5		
	Early A	2	2462		1	2419				3.5			8.5			7		
	Advanc	3	2486		2	2450				3.9			10			13		
					1	2435				2.0			7			5		
	Interme	1	2319		1	2384				3.3			7			14		
	Advanc	3	2526		2	2491				4.5			10			9		
		3	2515		2	2450				4.0						8		

5th Grade MATH

SHANDON ELEMENTARY SCHOOL

SY: 2017-2018

[illegible]

6th Grade ELA

S. Miller

SY:

2017-2018

[illegible]

7th Grade ELA

S. Miller

SY:

2017-2018

[illegible]

8th Grade ELA

S. Miller

SY:

2017 - 2018

[illegible]

8th Grade Math

SHANDON ELEMENTARY SCHOOL

STUDENT/CLASS PROFILE

Teacher: Turton/Sciocchetti

Grade:

8

SY:

2017-18

[illegible]

December 12th - Superintendent's Report

Thanksgiving Feast – This year's SHS feast was well attended with about 120 guests and most students attending. Students collected donated food for the feast including 20 turkeys. Over \$1000 was received in donations from community members and businesses. Mr. Vorheis' music class played several tunes on their mandolins and Mrs. Conforti's drama class performed impromptu skits. The SES Feast was also a success with all students being served turkey donated and prepared by high school students.

SES Holidays Around the World – December 20th at 6:00 PM – Students will be performing holiday themed songs, skits and readings from around the world. Aleks Hewitt is directing the event and has set up a schedule for working with each teacher and class at the elementary.

Staff Holiday Event – Wednesday December 13th from 2:30 to 4:00 pm SHS Room 4
We will have food, drinks, prizes and fun.

IPad Donation – Sue Cherry applied for and received a grant from Justin Winery to buy 5 iPads for use with Special Education Students.

San Juan Bridge Walkway – The Bridge walkway dedication will take place December 22nd and 1:00pm. We plan on having students attend.



SHANDON JOINT UNIFIED SCHOOL DISTRICT

101 SOUTH FIRST STREET, SHANDON, CA 93461

805-238-0286 | www.shandonschools.org

Governing Board Trustees: Jennifer Moe, Shannon Plaisted, Marlene Thomason, Kate Twisselman, Robert Van Parlet

We are committed to providing a quality education in a safe environment, which empowers students with the skills, knowledge, and attitudes necessary for success.

QUICK FACTS

- The District encompasses approximately 600 square miles of north-eastern San Luis Obispo County and south-eastern Monterey County. The communities of Parkfield and Shandon lie within its boundaries. Both communities are rural, surrounded by agriculture industry such as cattle ranching, grape production, dry land grain farming, and irrigated crop production.
- Parents and community members play an integral role in the success of the district by participating in a number of activities offered throughout the year, including Family Night, drama productions, sporting events, and fund raising events; as well as volunteering in the classrooms and school improvement projects.
- The YMCA offers afterschool educational and sports programs to students throughout the year, while Cuesta College offers English Language classes for community members.

SPOTLIGHT

One of the most exciting additions to Shandon's rapidly expanding Career Technical Education (CTE) program is the American Government and Cyber Security course which began last fall. This course focuses on technology in modern society and how our government deals with the challenges that an ever-changing evolution of technology will bring. The engagement level and enthusiasm of students can clearly be observed as they learn to utilize top-of-the-line technology, from document cameras, to state-of-the-art smart boards. Undoubtedly, completion of this course will help students reach the goal of being college and career ready. Providing challenging opportunities for our students has invigorated their learning.



The Shandon Joint Unified School District is a unique, small, rural district that can offer an individualized learning experience in a safe, family-like environment. Strong community support of the district was evident last fall with the passage of the Measure K Bond, with one of the highest approval rates in the state. The Bond Measure will provide funds to rebuild the infrastructure of the school, as well as modernize classrooms with the latest technology available to enhance student learning.

One of the highest priorities of the district is to better prepare students for both college and career success. Recent Career Technical Education (CTE) Grants awarded to the district have provided funds to expand the already strong CTE offerings, and provide state-of-the-art equipment, including technology. Last fall all 9th grade students were enrolled in both the AVID College Preparations Program and Success 101, a Cuesta College Career Planning Dual Enrollment course.

Shandon Joint Unified School District and its students are looking forward to a bright future.

Teresa Taylor
Superintendent

\$2,366,617
TOTAL PAYROLL

48
TOTAL EMPLOYEES

\$5,000,000
TOTAL ASSETS

\$4,500,000
TOTAL EXPENSES

Source: 2015-16 Fiscal Year District Audit; Assets=Capital Assets; Expenses - Total Cost of All Programs and Services

2017 Shandon High School Feast Donations

J. Palmer	\$	100.00
B.Alley	\$	100.00
Spring St Auto	\$	100.00
Batrum's Inc.	\$	25.00
Jack Ranch	\$	100.00
TL Hunt	\$	50.00
P. Bray	\$	15.00
Friday Nigh Live	\$	50.00
Knights Carpet	\$	100.00
Matt's Smog	\$	50.00
Idlers	\$	50.00
Los Robles Café	\$	10.00
Templeton Glass	\$	25.00
Bruce Campbell	\$	50.00
Jim Justice	\$	20.00
Mary Russell	\$	20.00
Paso Robles Equine	\$	100.00
Alice Howard	\$	25.00
Ellen Schroeder	\$	25.00
	\$	1,015.00