SIERRA SANDS UNIFIED SCHOOL DISTRICT

Board of Education
Regular Meeting

March 18, 2010
Ridgecrest City Council Chambers
100 West California Avenue
www.ssusd.org

We, the members of the Board of Education of the Sierra Sands Unified School District, are committed to providing the highest quality education in a safe environment to all K-12 students. We believe the school shares with the family, church, and community the responsibility for developing life-long learners who are responsible, productive citizens.

A G E N D A

CALL TO ORDER AND PLEDGE TO THE FLAG 7:00 P.M.

Amy Covert
Judy Dietrichson
Bill Farris
Tim Johnson
Tom Pearl, Vice President/Clerk
Kurt Rockwell, President
Michael Scott
Student Member Daniel Lathrop

Joanna Rummer, Superintendent

MOMENT OF SILENCE

1. ADOPTION OF AGENDA

   Welcome to a meeting of the Board of Education. Because we believe you share our concern for the education of the youth of our community, we appreciate and welcome your participation. Copies of the agenda, along with a procedural handout, are available on the wall at the back of the room to assist with your participation in the meeting.

2. APPROVAL OF MINUTES of the special meetings of March 4 and March 11, 2010

3. PROGRAMS AND PRESENTATIONS

   - Burroughs High School: A Snapshot of Project Lead the Way – Pathway to Engineering

4. PUBLIC HEARING

5. REPORTS AND COMMUNICATIONS

5.1 Student Member's Report

5.2 Reports from Members of the Board

5.3 Superintendent's Report

- Update on budget and other related issues
- Scheduling of meeting date for the evaluation of the superintendent
- Sixth month enrollment report
- Other activities and items of interest

5.4 Communications

- Publications from schools

5.5 Communications from the public

The board will provide time during the discussion of each agenda item for members of the public to comment. At this time, members of the public may address the board on an item not on the agenda. Comments should relate to items of public interest within the board's jurisdiction. The law prohibits the board from taking action on items not on the agenda. If appropriate, your comments will be referred to staff for response. When addressing the board, please state your name and address at the podium and limit your remarks to three minutes. In accordance with the board bylaws, the board will limit the total time for public input to 30 minutes. Those wishing to address the board beyond the 30-minute time limit may do so at the end of the scheduled meeting agenda.

6. EDUCATIONAL ADMINISTRATION

7. POLICY DEVELOPMENT AND REVIEW

8. PERSONNEL ADMINISTRATION

8.1 Certificated
Employment, resignation, retirement, leave of absence, change of status, termination

8.2 Classified
Employment, resignation, retirement, leave of absence, change of status, termination

9. GENERAL ADMINISTRATION

9.1 Gifts to the District

9.2 Report to the Board: Superintendent's Update on Progress Toward Meeting District Goals and Objectives *(Goal #1, #2, #3, #4)*

9.3 Approval of School Safety Plans for 2010 *(Goal #3)*

Each school has reviewed and updated its school safety plan in accordance with California Education Code and board policy. The plans are now being submitted for board approval.

10. CONSTRUCTION ADMINISTRATION

    10.1 Report to the Board: Measure "A" and Other Construction Activities and Issues *(Goal #3)*

    10.2 Appointment of Replacement Member to the Citizens' Oversight Committee *(Goal #4)*

    A provision of Proposition 39 is the establishment of a Citizens' Oversight Committee. The purpose of the committee is to inform the public concerning expenditures of general obligation bond proceeds as a result of the passage of Measure "A". One of the statutorily required members of the committee has resigned and a replacement is being recommended for appointment.

11. BUSINESS ADMINISTRATION

    11.1 Acceptance of 2008-09 Audit Reports for the Sierra Sands Unified School District and the Inyo-Kern Schools Financing Authority

    These reports are presented annually for review and acceptance by the board.

    11.2 Approval of Second Interim Report for Fiscal Year 2009-10

    The board is required by law to approve the second interim report and certify that the district is able to meet its financial obligations for the remainder of the fiscal year and for subsequent fiscal years.

12. CONSENT CALENDAR

    12.1 Approval of "A" and "B" Warrants

    12.2 Approval of Recommendations for Expulsion, Expulsion Cases #16 0910, #17 0910, and #22 0910

13. FUTURE AGENDA

14. ADJOURNMENT

The next regular meeting of the Board of Education will be April 15, 2010.

Any materials required by law to be made available to the public prior to a meeting of the Board of Education of the Sierra Sands Unified School District can be inspected during normal business hours at the district office located at 113 Felspar, Ridgecrest, CA. These materials can also be viewed on the district's internet website at www.ssusd.org.

Note: Individuals who require special accommodation, including but not limited to an American sign language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent's Office at least two days before the meeting date.

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Special Meeting of the Board of Education

DATE OF MEETING: March 4, 2010

TIME OF MEETING: 5:15 p.m.

PLACE OF MEETING: District Office Conference Room "C"

MEMBERS PRESENT: Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott

MEMBERS ABSENT: None

STAFF PRESENT: Joanna Rummer, Superintendent

PLEDGE OF ALLEGIANCE was lead by Mr. Pearl.

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

   The agenda was adopted by consensus as posted.

2. CLOSED SESSION

   The board adjourned to closed session to discuss matters pertaining to negotiations with all three bargaining units. They reconvened in open session at 8:30 p.m. No action was taken in closed session.

3. ADJOURNMENT was at 8:30 p.m.

THE BOARD OF EDUCATION

_____ _____

Tom Pearl, Vice President/Clerk Joanna Rummer, Secretary to Board

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Special Meeting of the Board of Education

DATE OF MEETING: March 11, 2010

TIME OF MEETING: 6:30 p.m.

PLACE OF MEETING: Ridgecrest City Council Chambers

MEMBERS PRESENT: Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott

MEMBERS ABSENT: None

STAFF PRESENT: Joanna Rummer, Superintendent

PLEDGE OF ALLEGIANCE was deferred to the beginning of the regular meeting.

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

   The agenda was adopted by consensus as posted.

2. CLOSED SESSION

   The board met in closed session with the superintendent to discuss negotiations with all three bargaining units.

3. ADJOURNMENT was at 6:48 p.m.

THE BOARD OF EDUCATION

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Tom Pearl, Vice President/Clerk Joanna Rummer, Secretary to Board

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Special Meeting of the Board of Education

DATE OF MEETING:	March 11, 2010
TIME OF MEETING:	7:00 p.m.
PLACE OF MEETING:	Ridgecrest City Council Chambers
MEMBERS PRESENT:	Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott Student Member Daniel Lathrop
MEMBERS ABSENT:	None
STAFF PRESENT:	Joanna Rummer, Superintendent

PLEDGE OF ALLEGIANCE was recited in unison, led by student member Daniel Lathrop.

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

The agenda was adopted by consensus as posted.

2. APPROVAL OF MINUTES

Hearing no comments, the minutes of the regular and special concurrent meetings of February 18, 2010 were adopted by consensus as written.

3. PROGRAMS AND PRESENTATIONS

Ingrid Larsen, principal of Mesquite High School, introduced a musical video tribute to Dan Clark and Peggy Spraker. Both are retiring after having been staff members at Mesquite High School for a combined total of well over fifty years. The pictures shown in the video documented the tremendous impact these two individuals have had on their students. The video closed with notes of appreciation from students and staff for their service to Mesquite High School.

4. PUBLIC HEARINGS

5. REPORTS AND COMMUNICATIONS

5.1 Student Member's Report

Daniel reported that campus pride days, Math Counts competition, a Music in Our Schools concert, and a recycling competition were all activities taking place at both Murray and James Monroe Middle Schools. Students at Mesquite continue to receive counseling on career choices and continuing education. A ribbon-cutting ceremony was also conducted on the new basketball court provided as a donation by Ridgecrest Regional Hospital. At Burroughs, spring sports are playing out, along with SAT and Cerro Coso placement testing.

5. REPORTS AND COMMUNICATIONS (continued)

5.2 Reports from Members of the Board

Mrs. Covert reported that at the recent NAFIS conference, time was also spent visiting with staff members of Congressman McCarthy, Congressman Lewis, and other members of the House Appropriations Committee. Mrs. Janson was elected President-Elect of the Section 8002 group. Mr. Rockwell commented on the quality of the recent Tech Career Expo at Burroughs High School.

5.3 Superintendent's Report

Mrs. Rummer spoke of the unfortunate consequences of the current budget crisis. She outlined the loss of funding, the status of the district reserves and how those funds are not only being used but may be critical to avoiding cash flow problems, and the district's efforts to address the ongoing structural deficit in the budget. She expressed sorrow for the situation at hand and the impact it will have on staff, friends, and family.

5.4 Communications

Publications from schools were distributed for information.

5.5 Comments from the public on items not on the agenda

Public comment began at 7:35 p.m. Eleven teachers and two parents spoke of concerns regarding cost saving measures including the number of staff reductions, the use of reserves, the impact of larger classes, combination classrooms, adequate administrative support, and cuts to the secondary school programs. The one-half hour public comment period ended at 8:06 p.m. Additional time would be provided at the end of the meeting if others still wished to speak.

6. EDUCATIONAL ADMINISTRATION

7. POLICY DEVELOPMENT AND REVIEW

8. PERSONNEL ADMINISTRATION

8.1 Certificated
Employment, resignation, retirement, leave of absence, change of status, termination

8.2 Classified
Employment, resignation, retirement, leave of absence, change of status, termination

Motion passed to adopt the personnel actions as presented. DIETRICHSON/COVERT

AYES: Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott

These actions are made a part of the minutes by reference and are filed in the Board Record Book identified as pages 1-6 of the 3/11/10 agenda.

8. PERSONNEL ADMINISTRATION (continued)

8.3 Approval of Non-reelection of Certificated Personnel with Less than a Preliminary Credential as a Result of a Decision of the California Fifth District Court of Appeals

As a result of this court decision, legal counsel has advised the district to non-reelect certificated employees with less than a preliminary credential in order to cause a break in service for these employees and thereby preserve the integrity of the district's seniority list. Motion passed to approve the non-reelection of all certificated employees working for the district on less than a preliminary credential for the 2010-11 school year. SCOTT/PEARL

AYES: Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott

8.4 Adoption of Resolution #25 0910, Reducing or Eliminating Certificated Services for the 2010-11 School Year

Additional teachers, parents, and two students spoke of their concerns regarding the proposed personnel cuts. Members of the board also commented on the difficulty of the decisions and the reality of the budget crisis and the need to take action. Following discussion, motion passed to adopt Resolution #25 0910 authorizing the reduction or elimination of certain identified certificated positions and directs the superintendent to determine which employees are to receive notice of layoff as a result of this service reduction. SCOTT/PEARL

AYES: Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott

8.5 Adoption of Resolution #26 0910, Determination of Seniority Among Certificated Employees with the Same First Paid Date of Service

Motion passed to adopt Resolution #26 0910, which identifies the specific criteria used in determining the order of termination between employees who first rendered service to the district on the same date. PEARL/COVERT

AYES: Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott

8.6 Adoption of Resolution #27 0910, Elimination of Classified Service

Two members of the classified staff commented on their understanding of the budget situation and their appreciation for the retirement/resignation incentive. Following comments, motion passed to adopt Resolution #27 0910 which authorizes elimination of certain classified positions and directs the superintendent to give notice of termination of employment to the affected employees pursuant to district rules and regulations and applicable provisions of the Education Code. DIETRICHSON/COVERT

AYES: Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott

9. GENERAL ADMINISTRATION

9.1 Gifts to the District

Motion passed to accept the following gifts: for the Burroughs High School drama department, $100 from Kathy Armstrong, fabric for costumes from Sarah Jones, storage bins from Annissa Rindt, $70 from Pam Marshall, and $35 from June Spencer; for the Burroughs High School band program, an assortment of band equipment from Norelle Shlanta; and for Murray Middle School, computer equipment and supplies from John LaFontaine. PEARL/COVERT

AYES: Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott

9.2 Mid-Year Evaluation of Progress Toward District Goals *(Goal #1, #2, #3, #4)*

Mrs. Rummer submitted mid-year progress reports from each school and department regarding progress to date toward the achievement of stated goals. Several members of the board commented on the scope of accomplishment and work that has been completed.

10. CONSTRUCTION ADMINISTRATION

10.1 Report to the Board: Measure "A" and Other Construction Activities and Issues *(Goal #3)*

Mr. Auld provided updates on several issues, including legislation regarding QSCB, state facilities funding, the Burroughs CTE project, the Mesquite basketball paving project, and the Rand restroom project.

11. BUSINESS ADMINISTRATION

12. CONSENT CALENDAR

12.1 Rejection of Claim Against the District
12.2 Approval of Recommendations for Expulsion, Expulsion Cases #15 0910, #18 0910, #19 0910, and #21 0910
12.3 Approval of Recommendation of Administrative Hearing Panel Regarding Enrollment Request from a Student Expelled from Another District, Case #D02 0910

Motion passed to adopt the consent calendar as presented. DIETRICHSON/COVERT

AYES: Covert, Dietrichson, Farris, Johnson, Pearl, Rockwell, Scott

13. FUTURE AGENDA

Mr. Rockwell provided time for additional public comment. Two additional comments were heard regarding the impact of staff reductions.

14. ADJOURNMENT was at 9:55 p.m.

THE BOARD OF EDUCATION

Tom Pearl, Vice President/Clerk	Joanna Rummer, Secretary to Board

recorder: Jane Brooks

Sierra Sands Unified School District
Sixth Month Enrollment 2009-2010

SCHOOL	09-10 %	08-09 %	K	1	2	3	4	5	6	7	8	9-12	SDC	09-10 TOTAL	08-09 TOTAL	CHANGE
FALLER	94.5%	95.2%	83	95	86	79	74	51						468	487	**-19**
GATEWAY	94.6%	94.6%	98	82	69	81	73	79						482	507	**-25**
INYOKERN	92.8%	95.1%	29	47	35	42	31	30					7	221	196	**25**
LAS FLORES	94.2%	95.1%	77	98	78	62	75	67					2	459	466	**-7**
PIERCE	93.7%	94.9%	52	53	53	51	64	53						326	380	**-54**
RAND	100.0%	93.8%	1	2	2	1								6	8	**-2**
RICHMOND ANNEX	88.8%	91.1%											82	82	70	**12**
RICHMOND	94.0%	95.7%	79	69	64	78	62	58						410	359	**51**
TOTAL K -5	93.9%	95.0%	419	446	387	394	379	338					91	2454	2473	**-19**
MONROE	94.6%	94.5%							153	176	160		27	516	540	**-24**
MURRAY	94.0%	94.9%							218	199	226		23	666	670	**-4**
TOTAL 6 -8	94.3%	94.7%							371	375	386		50	1182	1210	**-28**
BURROUGHS	94.3%	94.4%										1448	66	1514	1524	**-10**
MESQUITE												142		142	131	**11**
														0		**0**
TOTAL 9 - 12	94.3%	94.4%										1590	66	1656	1655	**1**
09-10 TOTAL	94.1%		419	446	387	394	379	338	371	375	386	1590	207	5292	---	**---**
08-09 TOTAL		94.7%	437	399	423	408	350	378	389	391	375	1591	197		5338	**---**
CHANGE		**-0.60%**	**-18**	**47**	**-36**	**-14**	**29**	**-40**	**-18**	**-16**	**11**	**-1**	**10**	**---**	**---**	**-46**

	09-10	08-09
Elementary K - 5		
Regular -		
K	419	437
1 - 3	1227	1237
4 - 5	717	728
Special Education -		
SDC	91	78
RSP	96	111
Middle 6-8		
Regular	1132	1155
Special Education -		
SDC	50	55
RSP	65	72
High School 9 - 12		
Regular	1448	1460
Continuation	142	131
ROP	0	349
Special Education -		
SDC	66	64
RSP	95	93
Adult	566	709

* Community Day School enrollment was 12 at this time during 08-09

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.11 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

8.12 LEAVE OF ABSENCE

8.13 EMPLOYMENT

8.14 CHANGE OF STATUS

RECOMMENDED ACTION: There are no certificated personnel actions at this time.

8.2 CLASSIFIED PERSONNEL

8.21 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

8.22 LEAVE OF ABSENCE

8.23 EMPLOYMENT

8.24 CHANGE OF STATUS

RECOMMENDED ACTION: To approve classified personnel actions as presented.

8. PERSONNEL ADMINISTRATION

8.2 CLASSIFIED PERSONNEL

8.21 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

Nancy McKinney***
8 hour Paraprofessional – Pupil Support Services
Effective 06-30-2010

8.22 LEAVE OF ABSENCE

8.23 EMPLOYMENT

Student Workability Workers for the 2009-2010 School Year
Shelby Groves

Classified Substitutes for the 2009-2010 School Year
Barbara Nopp

8.24 CHANGE OF STATUS

9. GENERAL ADMINISTRATION

9.1 Gifts to the District

CURRENT CONSIDERATIONS: The following gifts have been received:

The following gifts have been received by Pierce School and designated for use in the school's G.A.T.E. program: from Tammi Johnson, $100; from Toni Kaler, $100; and from the Pizza Factory, $167.

Mary Lee Thomas has donated costumes estimated at a cash value of $180 to the drama department at Burroughs High School.

Iosef Mamaliger of The Dentist House has presented a cash donation of $120 to the boys' soccer program at Burroughs High School.

Bruce Auld has donated $50 to be used to off-set the cost of irrigating plants on the Burroughs High School campus.

FINANCIAL IMPLICATIONS: Donations provide support to the district and have a positive financial impact.

SUPERINTENDENT'S RECOMMENDATION: Accept the gifts as described and send appropriate letters of appreciation.

9. GENERAL ADMINISTRATION

9.2 Report to the Board: Superintendent's Update on Progress Toward Meeting District Goals and Objectives *(Goal #1, #2, #3, #4, and #5)*

BACKGROUND INFORMATION: In the contract between the board and the superintendent, the parties agree to meet annually to establish performance goals and objectives for the superintendent. These goals and objectives for 2009-10 were presented and adopted by the board on December 10, 2009.

CURRENT CONSIDERATIONS: Mrs. Rummer has prepared a report to the board on progress toward the performance goals and objectives for 2009-10. The information is presented on the attached spread sheet for the board's review. Measurable outcomes are indicated where applicable. Other objectives do not lend themselves to specific measurement but are important in accomplishing the goals and objectives of the district.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board review and discuss the superintendent's progress toward performance goals and objectives as presented.

Goals and Objectives for the 2009/10 School Year
Joanna Rummer, Superintendent, Sierra Sands Unified School District

The evaluation should clarify the Superintendent's role and give the Board and Superintendent an opportunity to jointly identify immediate priorities among the Superintendent's responsibilities.
The evaluation should help the Board monitor progress toward established goals and set reasonable criteria for salary increases and/or extension.

Performance Objectives
Limited number of measurable objectives to be used to evaluate the Superintendent's performance.
Measurable Objectives shall reflect established goals and needs of the district with regard to:

Updated 4/9/09
Updated 10/16/09
Updated 12/1/09
Updated 3/11/10

District Goal #1: Provide an academic program aligned with the California State Standards that supports all students with an equal opportunity for educational growth and creativity while preparing them for a productive future.			
Activities to be Performed	***Measurable Results***	***Source/Evidence***	***Progress***
Evaluate and recommend an ELA program for grades K-5	Board approval of recommended ELA program for grades K-5 (contingent upon funding)	Teacher evaluation sheets Minutes of meetings Scheduled publisher presentations DIMSC committee approval and recommendation	*The Textbook Selection Committee made a K-5 recommendation to DIMSC. DIMSC meets March 16 to review recommended materials and make a recommendation for board approval. Adoption of K-5 materials is suspended pending availability of funds.*

Activities to be Performed	*Measurable Results*	*Source/Evidence*	*Progress*
Determine program effectiveness in specialized programs: ALAS, AVID, ASES, CTE, ELD, and RTI	Improved student performance as measured on classroom grades, district benchmarks and CST's	Pre and post analysis of student performance on classroom grades, benchmarks, and CST results	*In comparison to last year, 38% of ALAS and 44% of AVID students improved their GPA. ASES has seen a 13.3% increase in program attendance and a 23% increase in school attendance. 27% of ASES students increased one performance band on ELA CST. 8% increased two or more bands. 24% increased one band in math and 6% increased two or more bands on the math CST. 70% of graduated CTE seniors (PLTW) are enrolled in a college STEM major. 26% are enrolled in college-undeclared, and 4% are not enrolled in college(n=23). 1st and 2nd trimester benchmark data indicates improvement or status quo in ELA and math in grades K-5. Individual students not meeting standards (Levels 1 and 2) are identified for intervention, ELD*
California Longitudinal Pupil Achievement Data System (live data reporting to state)	Less than 2% anomaly	State feedback to district on data	*SSUSD 's current anomaly is 0.022%. It has not exceeded 2% at any time this year.*

Activities to be Performed	*Measurable Results*	*Source/Evidence*	*Progress*
Revise assessment process for Perkins/CTE to align with federal requirements	E-1, E-2 completer data and enrollment.	Class enrollment data	*SSUSD has aligned to the new Perkins/CTE requirements with 8 indicators vs. 5. SSUSD exceeded requirements in all 8 areas.*
Support sites with implementation of goals: Student achievement, fiscal solvency, instructional support, guidance.	Degree to which site goals are met. (contingent upon funding)	Provide sites with assessment results. Assist sites in analysis of data, budget formulation and expenditure. Support professional development. Provide counseling services.	*Conferenced with each principal to review budgets and align allocations to stated goals. Assisted sites with plan development. Plans were board approved in February 2010. Continuing to provide administration and staff with assessment data and data analysis support as it is received.*
Apply for available funding to support/implement goals and objectives	Increased funding to the district for specified programs.	Completed and submitted grant applications for specified program funding.	*Received Preschool Renovation grant-$20,000. Received $30,000 in SB 70 grant support from CCCC. Received CTE Round 1 funds-$5.7 million. Applied for eRate funding. Applied for EETT/ARRA grant funding-$589,000*

Activities to be Performed	***Measurable Results***	***Source/Evidence***	***Progress***
Restructure special education program to collaborative model at the high school level.	Improved student achievement as measured by CST assessment.	Four grade levels fully implementing the collaborative model at the high school level.	*Grades 9 and 10 have implemented the collaborative model. Last year's CST scores showed improvement in 9th grade Special Education scores. Next year, the plan is to phase in the 11th and 12th grades.*

District Goal #2: Provide a variety of staff development opportunities and student programs, strategies, and interventions that maximize the likelihood for student success.			
Activities to be Performed	***Measurable Results***	***Source/Evidence***	***Progress***
Analyze benchmark data to identify areas of need and provide instructional support	Provide instructional support for students levels 1 and 2	Determine level of proficiency of student level 1, 2, or 3	All students identified as level 1 and 2 are receiving targeted intervention.
Professional Development Sustained Training will be provided in the areas listed below throughout the 2009-10 school year to support implementation of content standards: • Houghton Mifflin mathematics • Step Up to Writing • Technology: Smart Board, ABI Gradebook/Attendance, Edusoft, Edline, Integrating technology into the classroom • English Language Learners (CELL/ExLL) • Instructional strategies • CPR	Improved student achievement as compared to benchmark assessments and CST's.	Sign in sheets for trainings.	Certificated: Houghton Mifflin Math-5, ABI Gradebook-24, Edline-7, Net Trekker-11, Smartboard-6, Boys Town-21, AVID-13, CPR-12, CPI-14, Autism/CPI-7, Textbook Review-33, Report Card Committee-7, STELLAR-43, CELL/ExLL-75, Parent Project Trainer-1, Physical Fitness Test Training-4, Differentiated Instruction Trainer-2,XIRRUS-1, CETPA-1

Activities to be Performed	***Measurable Results***	***Source/Evidence***	***Progress***
Provide professional development for non-certificated staff to improve efficiency and effectiveness.	Provide appropriate training/certification in the areas of budget & finance, pest management, playground safety, effective cleaning techniques, plumbing, electrical, energy management, transportation techniques, and food service preparation and	Increased effectiveness in the areas of interest including the creation of documentation regarding processes and procedures where appropriate.	*Business Office, 22 events, 35 employees; Transportation, 11 events, 135 employees; M&O, 5 events, 8 employees; Food Service and Warehouse, 18 events, 127 employees*
Maintain annual districtwide attendance at 95% or above.	95% or better annual attendance rate	Provide support to all clerical personnel on AAAA System throughout the 2009-10 school year.	*We are at 95.0% attendance. We continue to provide support at all levels with weekly instructional enrollment monitoring and monthly ADA. No findings at audit for attendance.*
Review analysis of classified job descriptions. Make comparisons and adjustments for recommendations this year.	Final recommendations for job descriptions submitted to the board for approval by June 1, 2010.	Meeting minutes	*Committee's are making final recommendations for review. Recommendations will be taken to management for discussion. The only classifications left to review before presenting to management are clerical and accounting.*

Activities to be Performed	*Measurable Results*	*Source/Evidence*	*Progress*
Provide support to staff seeking highly qualified status for NCLB requirements and experienced teachers.	Attain 95% highly qualified staff districtwide.	Equitable Distribution Plan	*We are at 95.14% highly qualified staff districtwide. We have been working on CSET Preparation this last year with staff. Certificated staff can be reimbursed for CSET prep/and or testing.*
Coordinate position control parameters with business office to become more efficient in tracking personnel functions.	No discrepancy in personnel or business office staffing databases.	Personnel and business office staffing databases.	*We have been working very closely with the business office. Through this process we have identified and corrected some budget identifiers tracking our employees.*
New DATA agreement will be reached by June 1, 2010.	New contract to be submitted to board for approval by June 1, 2010	Regularly held meetings with DATA bargaining team.	*Contract Language is being reviewed with DATA. Tract changes have been made up through Article IX and submitted to DATA for review. The next review of the language has been stalled due to budget considerations and negotiations. We will continue with the review by scheduling a meeting at the beginning of April.*

Activities to be Performed	*Measurable Results*	*Source/Evidence*	*Progress*
Work with DAGA to develop an evaluation tool for counselors	New DAGA evaluation tool submitted to the board for approval by June 1, 2010.	Regularly held meetings with DAGA bargaining team.	*Have met with DAGA representatives and discussed a variety of evaluation tools that are used in the counseling profession. Examples were provided to DAGA and members are working on a document that they will submit by the beginning of April for review by management.*
Develop a Management evaluation Tool	New Management evaluation tool submitted to the board for approval by June 1, 2010.	Regular review of development of Management evaluation tool by Management members.	*A variety of management evaluation tools have been reviewed. We will be bringing our current evaluation tool along with suggestions to our management team for discussion.*
Fully implement the Special Education Information System (SEIS).	Every special education teacher will have accurately input student IEP data.	State upload CASEMIS data from SEIS with no errors.	All IEP information was accurately uploaded into SEIS with no errors on November 30, 2009.
Staff development for Special Education and General Education staff in the area of autism.	250 Staff members will attend trainings. 10 trainings will be offered.	Sign in sheets for trainings.	*As of February 4, 2010, 75 staff members have been trained.*
Provide training for school site Student Assistance Teams.	All sites will be using best practices as defined by state recommendations by June 2010.	Dates and locations of trainings of school site personnel.	*James Monroe Middle School SAT team has been trained.*

District Goal #3: Provide safe, drug-free, well-maintained, culturally sensivite, and adequately equipped schools to ensure a positive learning environment.			
Activities to be performed	***Measurable Results***	***Source/Evidence***	***Progress***
Meet District County and State Budget Deadlines	County reviews concur with District outcomes/conclusions.	Accurately analyze, prepare, review and present budget to the Board of Trustees for certification in accordance with State standards while meeting deadlines.	*Continue to provide accurate and timely reports to all stakeholders including State and County*
Maintain Fiscal Solvency	District is niether qualified nor negative.	Regularly analyze and review financial data, continuously work with staff to implement budget using accepted conservative financial management principals (includes continuing to research lower cost alternatives in all	*Continue to regularly monitor, analyze and report fiscal status. Continue to receive unqualified reports.*
Provide nutritionally balanced meals through the School Lunch Program which are appealing to the students while complying with state and federal standards at a reaosnable cost to the District.	Maintained or increased participation percentage in the School Lunch Program while maintaining or reducing food purchase as well as prepartion costs.	Research and collaborate with outside sources for foodstuffs. Standardize processes and procedures at each site.	*Continued to investigate alernative sources for economical, tasty, nutritionally balanced meals. Continued to maintain positive review status with the State and Dept. of Education. Continued to implement "offer versus serve" at all school sites except Richmond.*

Activities to be performed	*Measurable Results*	*Source/Evidence*	*Progress*
Access vehicle grants for busses and service vehicles.	Acquisition of additional new busses and service vehicles.	Proactively participate in San Joaquin, Antelope Valley and other Air Pollution Control consortia in seeking grant opportunities.	*Received 2 new busses in 2009-10. Continuing to write grants for additional vehicles (busses and delivery vehicles)*
Collaborate with principals associated with District Modernization efforts.	Cost and schedule information consistent with plans. Modernization program proceeds in accordance with latest plan.	Participate in weekly construction meetings and facilitate communication among all district units.	*Modernization site principals attend weekly construction meetings. Instituted quarterly team status meetings to enhance communication and effectiveness.*
Engage interested parties in a comprehensive review of our district disaster/safety plans.	Updated disaster/safety plans will be completed by January 2010.	Minutes of meetings.	*Meetings have been scheduled with RPD and NAWCWD PD for discussion and review of plans. District safety meetings are ongoing. Site plans are due for board acceptance March 18.*

District Goal #4: Opportunities for community input and involvement shall be emphasized through communication of goals, activities, and accomplishments in order to enrich the educational experience of all students.			
Activities to be Performed	***Measurable Results***	***Source/Evidence***	***Progress***
Provide fiscal and other relevent information.	Continue to involve Board, administration, faculty, staff and community in accessing fiscal and other pertinent information on a regular basis.	Monthly Budget Committee, Superintendent's Council , bi-monthly Board meetings and other opportunities to provide information throughout the year.	*Proactively engage all stakeholders, provide information on a regular basis at Superintendent's Council and Budget Committee Meetings, reach out through forums as well as committee and media engagement.*
Support the implementation of Edline to increase parent/student/teacher interaction. Track the number of active teacher and parents accounts over time to determine usage.	Improved participation by parents, students, and teachers.	Quarterly analysis of active accounts.	*Baseline data for 2009-10: Total active accounts = 3664. Active student accounts = 2228, active parent accounts = 1204, active staff accounts = 232*
Create on-line forms and other types of communication to reduce paper usage: registration forms, Student Rights and Responsibilities, electronic benchmark and report card binders for grades K-5.	Reduced paper usage.	New forms posted on district intranet website.	*The following forms/communication are electronic: Registration form, emergency card, Rights and Responsibilities, benchmark/report cards for grades K-5*
Create an on-line resource center for users			*Created and implemented in fall 2009 on the district Edline page*

Activities to be Performed	***Measurable Results***	***Source/Evidence***	***Progress***
Increase involvement of parents in the development of their student's Individualized Education Program.	Parent input will be included in written IEP document.	Include invitation and form on IEP notification to parents to provide input for IEP meeting.	*Teachers are sending out a form, calling, or emailing, asking for parent input on objectives. SELPA staff is monitoring IEPs to make sure that parental input is included. There is a section on the IEP where parents check that they have had input in the development of the IEP.*

9. GENERAL ADMINISTRATION

9.3 Approval of School Safety Plans for 2010 *(Goal #3)*

BACKGROUND INFORMATION: Every school in the district has a comprehensive school safety plan developed in accordance with Education Code requirements and that follows the guidelines set forth in the State Emergency Management System (SEMS) and the National Incident Management System (NIMS) as well as recommendations of *Safe Schools: A Planning Guide for Action* prepared jointly by the California Department of Education and the Office of the Attorney General.

CURRENT CONSIDERATIONS: In accordance with BP/AR 0450 and the Education Code, each school has reviewed and, as needed, revised and updated their school safety plans. Plans were reviewed by staff, school site councils, and site safety committees. The revisions were approved accordingly at the site level.

It should be noted that many of the schools incorporated a site safety plan template from the District Emergency Operations Plan. In addition, each plan also includes an individual Safe School Plan/Action Plan.

The school safety plans meet the requirements of Education Code and BP/AR 0450 and are being submitted to the Board of Education for approval. These are lengthy documents and, as such, are available for review in the Human Resources Office or individually at the school sites prior to the March 18, 2010 board meeting.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board approve the 2010 School Safety Plans as presented.

10. CONSTRUCTION ADMINISTRATION

10.1 Report to the Board: Measure "A" and Other Construction Activities and Issues *(Goal #3)*

BACKGROUND INFORMATION: The purpose of this item is to keep the board, administration, and especially the community informed as to the progress of the district's Measure "A" and other construction efforts.

CURRENT CONSIDERATIONS: Construction activity and planning continue at several sites in addition to the district's efforts to secure ongoing funding to continue the modernization program. Mr. Auld will update the board and community on these activities.

SUPERINTENDENT'S RECOMMENDATION: This item is presented for informational purposes and no action is required.

10. CONSTRUCTION ADMINISTRATION

10.2 Appointment of Replacement Member to the Citizens' Oversight Committee *(Goal #4)*

BACKGROUND INFORMATION: In anticipation of the successful passage of Measure "A", the Proposition 39 bond for modernization and improvement of Sierra Sands Unified School District facilities, the board on January 19, 2006 authorized the establishment of a Citizen's Oversight Committee. The committee is required by Education Code 15278 (a) for the purpose of informing the public concerning expenditures of general obligation bond proceeds. The committee is appointed by the Sierra Sands board to engage in the following activities:

- actively review and report on the proper expenditure of taxpayer's money for school construction
- advise the public as to whether the Sierra Sands Unified School District is in compliance with the requirements of the California Constitution; and
- convene to provide oversight for, but not limited to:

    1. ensuring that bond proceeds are expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, the acquisition or lease of real property for school facilities; and
    2. ensuring that funds are not used for any teacher or administrative salaries or other school operating expenses.

CURRENT CONSIDERATIONS: A vacancy has been created on the Citizens' Oversight Committee with the resignation of committee member Felice McLane. Mrs. McLane held one of the statutorily required positions on the committee, which was that of an individual active in a senior citizens organization.

The members of the Citizens' Oversight Committee are recommending the appointment of Linda Klabunde to fill this vacated position. Mrs. Klabunde was a teacher for many years in the district, is active in the community, and meets the membership criteria as a member of the California Retired Teachers Association. She is pleased to have her name submitted to the board for appointment to the committee.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board approve Linda Klabunde for membership on the Measure "A" Citizens' Oversight Committee as submitted by the membership of the committee.

11. BUSINESS ADMINISTRATION

11.1 Acceptance of 2008-09 Audit Reports for the Sierra Sands Unified School District and the Inyo-Kern Schools Financing Authority

BACKGROUND INFORMATION: In accordance with Education Codes 35145 and 41020, the district is required to conduct an annual audit and report the findings for both the Sierra Sands Unified School District and the Inyo-Kern Schools Financing Authority audit to the board.

CURRENT CONSIDERATIONS: The 2008-09 audit reports have been prepared by the auditing firm of Brown Armstrong Accountancy Corporation and have been provided for review.

Both activities received an unqualified opinion indicating that the district's fiscal procedures and controls were implemented appropriately and in accordance with California Education Code and other pertinent regulations. It was found that the district complied in all material respects with the requirements regarding compliance, including those applicable to each of its multiple federal programs for the year ending June 30, 2009. The audit found no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. Sierra Sands was found by the auditor to be a low-risk auditee. However, a material weakness was noted and limited to the area of internal control over financial reporting only. The primary cause for this condition was the resignation of a key member of the business office staff at a critical time of the year. This difficulty was increased because, in addition to the one month gap between directors, there was no ability for staff to have transition time. The district has continued to comply with GASB 34 which approaches closer alignment with the accounting and reporting practices of the private sector. Especially notable is the attempt to present a districtwide financial statement. Some of the more significant components of this format are:

1. a management summary similar in tone to an "annual report;"
2. the combination generally of all funds into one or two major funds;
3. fixed assets less accumulated depreciation are discussed (this function will continue to be significant due to the fixed asset and accounting requirement); and
4. deduction of long-term debt.

In 2007-08, the district also implemented GASB Statement No. 50, *Pension Disclosure.* This new pronouncement amends existing accounting guidance under GASB No. 27, *Accounting for Pensions by State and Local Governmental Employers.* Specifically, these new regulations require the district to show current and past Other Post Employment Benefits (OPEB) contributions on behalf of its employees. The details of this process can be found in Note 15 of the audit report.

With respect to its federal programs, Sierra Sands complied in all material respects with the requirements discussed in Government Auditing Standards issued by the Comptroller General of the United States, the American Institute of Certified Public Accountants, and OMB Circular A-133, Audits of States, Local Government and Non-Profit Organizations, and the A-133 Compliance Supplement. There were no Federal Award Findings or questioned costs which required disclosure in the fiscal year which ended June 30, 2009.

While there were no findings in the 2007-08 audit, improvements in the areas of application of district policy regarding travel, fixed asset depreciation, and operating lease schedule were recommended. It was the opinion of the auditors that the recommendations were fully implemented.

It should be noted that the district complied with GASB 50 in disclosing its liability with regard to other post retirement benefits. As a cost saving measure it chose to forego having an actuarial report performed in 2009. The opinion that such a study would not result in a significant difference from the previous study was confirmed by the auditor.

Chart #1: Reconciliation of government funds to net assets. This exhibit is specifically oriented around the GASB 34 private sector emphasis and recapitulates the district's position with regard to its net assets. The district's total net assets reflect the difference between its total assets (most of which relate to various cash accounts including the revenues from the Measure "A" general obligation bond and Inyo-Kern Schools Financing Authority) and its liabilities, which includes accounts payable, including long term debt for capital lease obligations, the general obligation bond, and the lease revenue bond. The district's total net assets are $49,581,874, which is about $143,300 more than net assets in 2007-2008.

Chart #2: Reconciliation of net change of governmental funds to change in net assets. This exhibit is also oriented toward the GASB 34 emphasis and reflects the factors driving the change in fund balance during 2008-09. The most significant factors in the change to net assets revolve around the effects of the district's successful modernization program as well as the draw on additional Measure "A" general obligation bond funds which took place in December of 2008.

Chart #3: Revenue sources for the year ending June 30, 2009. This chart speaks to the various funding sources contributing to Sierra Sands Unified School District's revenue. Fifty-nine percent of the district's revenue continues to come from a combination of state aid and property taxes.

Chart #4: Expenditures for the year ending June 30, 2009. This chart provides an illustration of expenditures by category. Instruction and instruction-related expenses account for about 69% of all expenditures.

Chart #5: Comparison of General Fund Balance speaks to the status of the fund balance at year end for the previous five years. The change of about $3.6 million from 2007-08 to 2008-09 speaks to the structural deficit and the district drawing upon its reserves in order to continue to operate and maintain fiscal solvency.

Chart #6: Average Daily Attendance provides a five-year history which depicts the experience Sierra Sands Unified School District has had in the past. The district continued to experience declining enrollment in 2008-09.

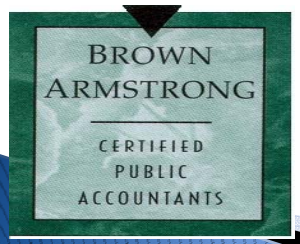
Chart #7: General Long-Term Debt also provides information over the last five years regarding the district's long-term debt. The increase mainly reflects the additional second Measure "A" bond draw in December 2008 and increased post employment benefits payable obligation.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the 2008-09 audit reports for the Sierra Sands Unified School District and the Inyo-Kern Schools Financing Authority be accepted as presented.

SIERRA SAND UNIFIED SCHOOL DISTRICT

Financial Trends and Analysis
June 30, 2009



Brown Armstrong Accountancy Corporation

SIERRA SANDS UNIFIED SCHOOL DISTRICT

RECONCILIATION OF GOVERNMENTAL FUNDS TO NET ASSETS

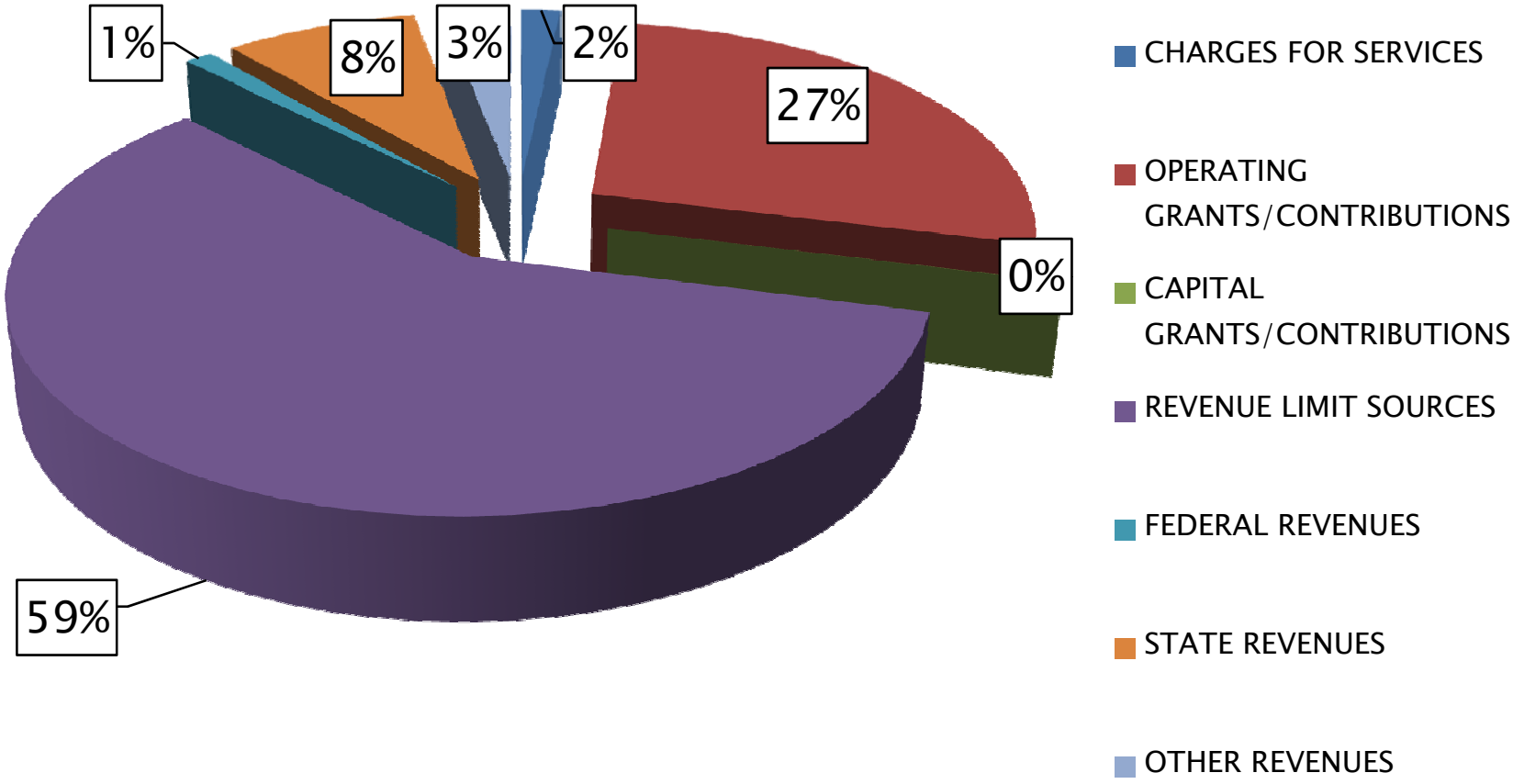
Total Fund Balance – Governmental Funds		$44,464,302
PLUS: Fixed Assets		
Capital Assets (at cost)	$54,999,331	
Accumulated Depreciation	(19,091,443)	24,923,233
LESS: Deferred charges		(279,138)
Long Term Debt		
Capital Lease Obligation	75,000	
Employment Benefit Obl.	1,047,349	
General Obligation Bonds	25,088,829	
Lease Revenue Bonds	4,300,000	(30,511,178)
Total Net Assets – Governmental Activities		$49,581,874

RECONCILIATION OF NET CHANGE GOVERNMENTAL FUNDS TO CHANGE IN NET ASSETS

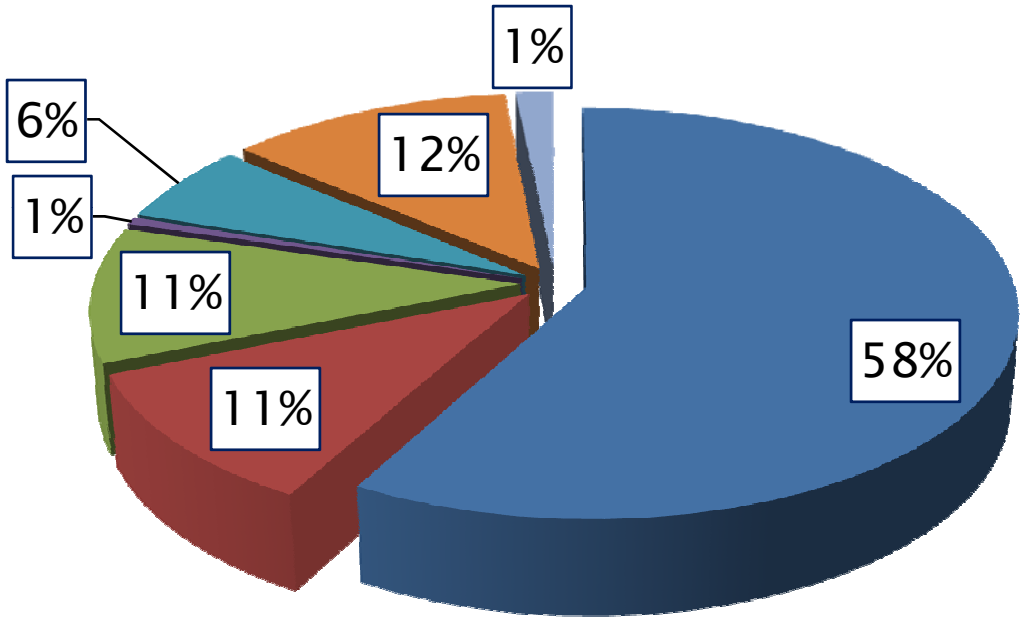
Total Net Change in Fund Balance – Governmental Funds		($4,056,540)
PLUS: Capital Outlay LESS: Depreciation	12,319,604 (1,320,486)	10,999,118
LESS: Issuance of Debt Bond Issuance costs Amortization	289,519 (10,381)	(279,138)
General Obligation Bonds Employment Benefit Obligation	(5,854,961) (1,994,750)	(7,840,711)
PLUS: Principal Payments General Obligation Bonds Lease Revenue bonds Capital Lease Obligation Employee Benefit Obligation	225,000 115,000 15,000 1,070,069	1,425,069
Total Change in Net Assets–Governmental Activities		$247,798

SIERRA SANDS UNIFIED SCHOOL DISTRICT

REVENUES SOURCES FOR THE YEAR ENDED JUNE 30, 2009

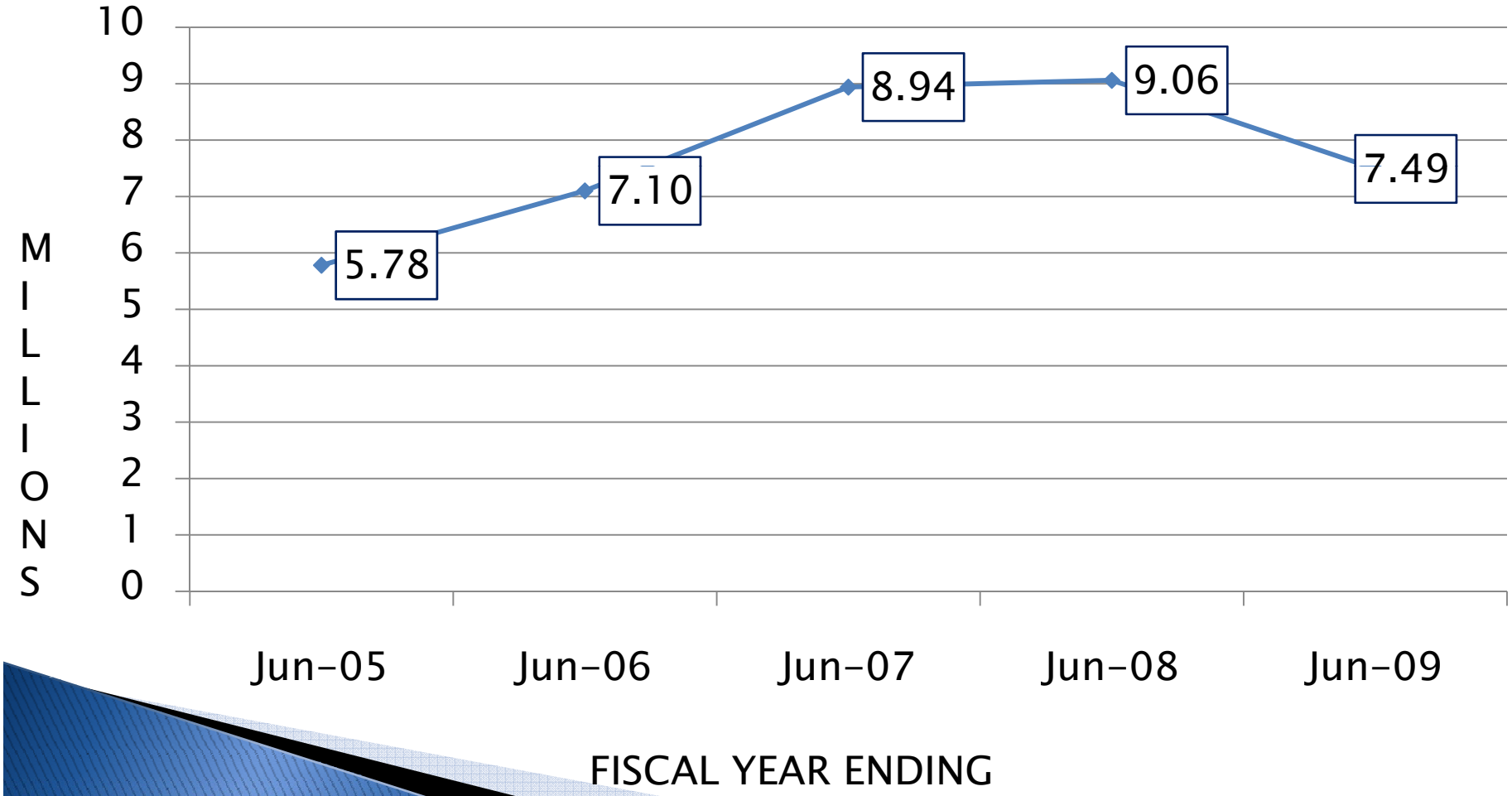


SIERRA SANDS UNIFIED SCHOOL DISTRICT
EXPENDITURES FOR THE YEAR ENDED JUNE 30, 2008

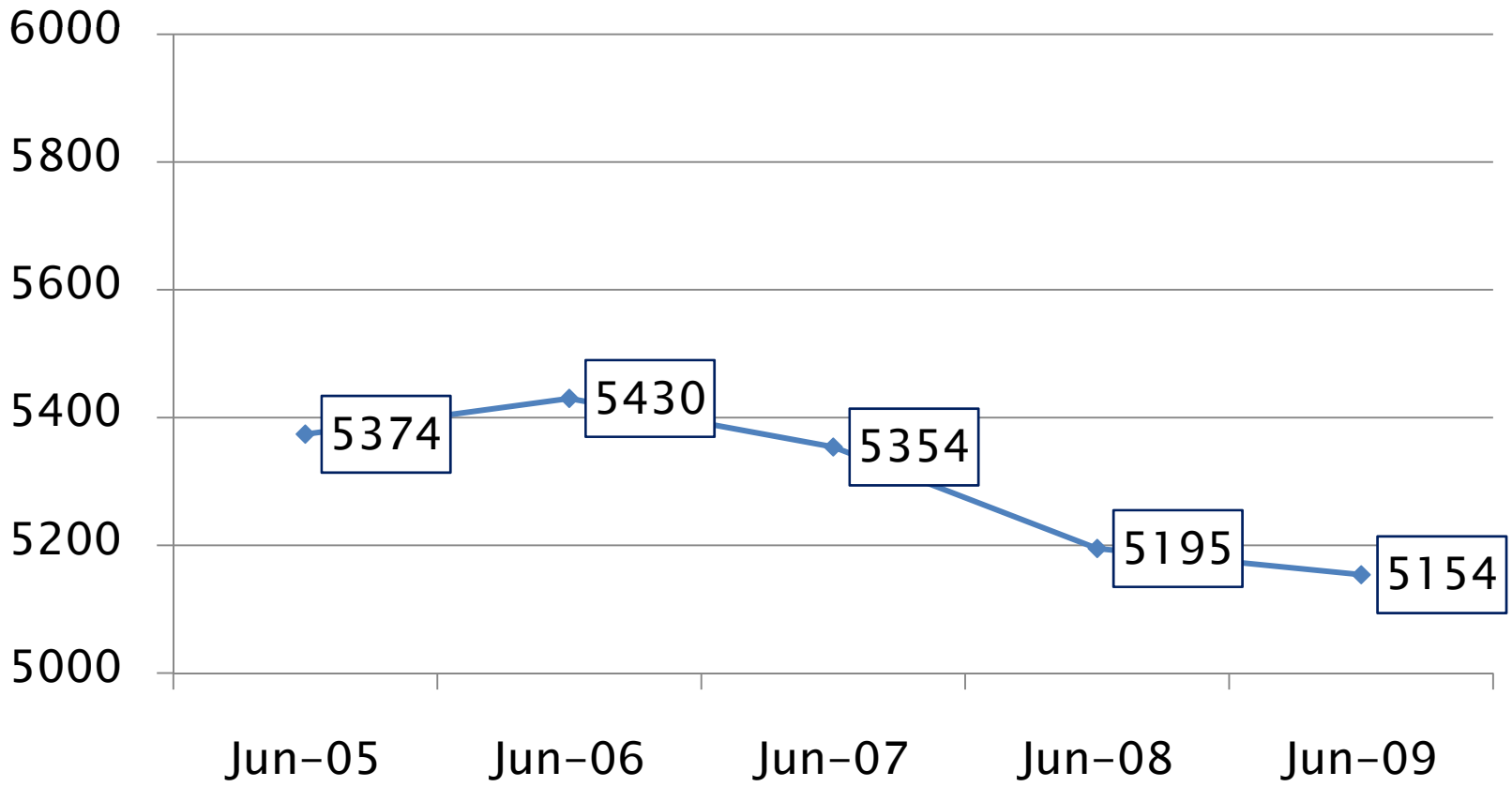


- INSTRUCTION
- INSTRUCTION-RELATED SERVICES
- PUPIL SERVICES
- ANCILLARY, COMMUNITY & ENTERPRISE SERVICES
- GENERAL ADMINISTRATION
- PLANT SERVICES
- OTHER OUTGO

SIERRA SANDS UNIFIED SCHOOL DISTRICT
COMPARISON OF GENERAL FUND BALANCE

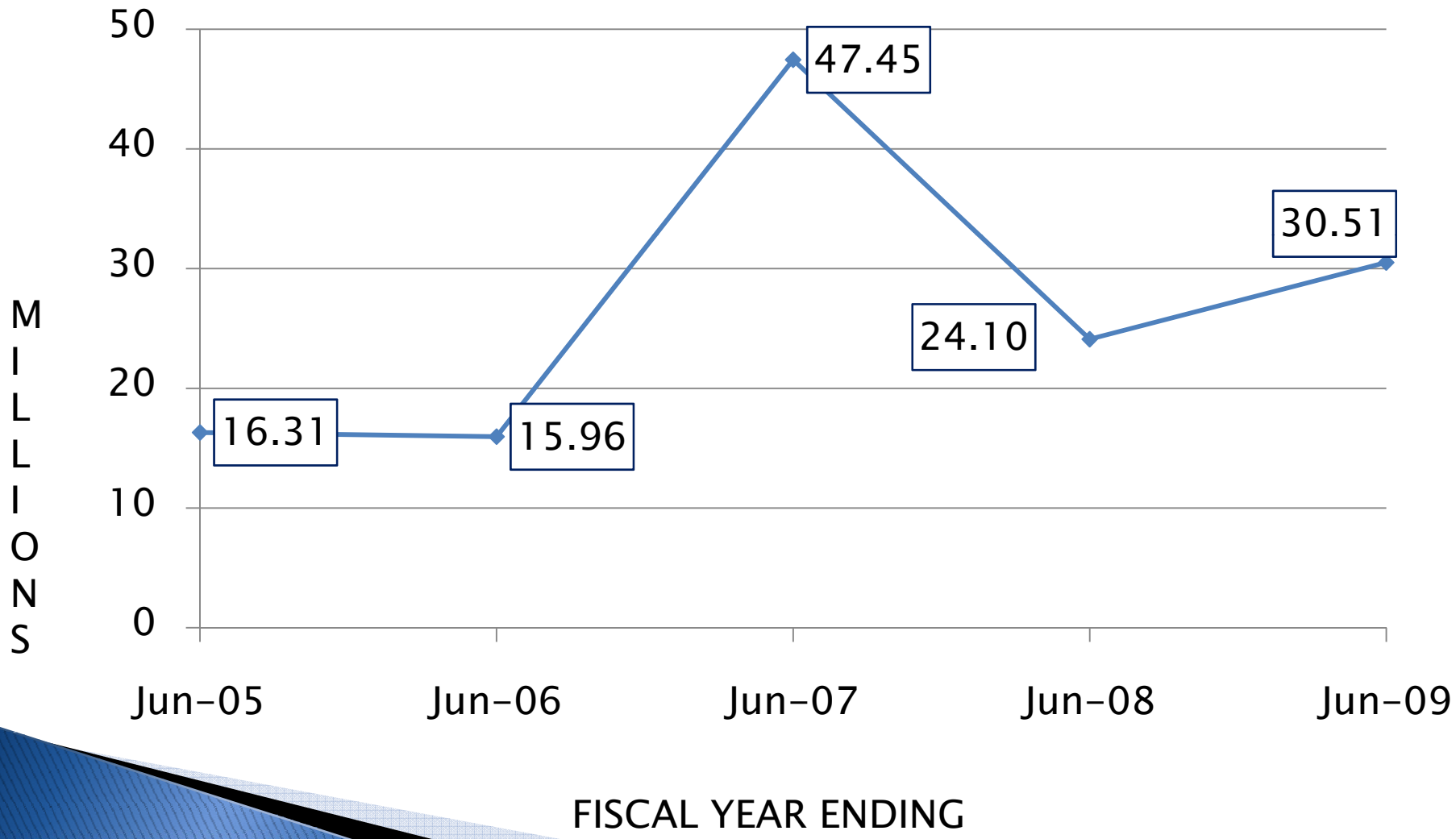


SIERRA SANDS UNIFIED SCHOOL DISTRICT
AVERAGE DAILY ATTENDANCE



FISCAL YEAR ENDING

SIERRA SANDS UNIFIED SCHOOL DISTRICT
GENERAL LONG TERM DEBT



11. BUSINESS ADMINISTRATION

11.2 Approval of Second Interim Report for Fiscal Year 2009-10

BACKGROUND INFORMATION: In accordance with California Education Code 42130-42131, no later than 45 days after the close of each reporting period, the school district governing board shall approve an interim financial report and certify in writing whether the school district is able to meet its financial obligations for the remainder of the fiscal year, and based on current projections, for subsequent fiscal years.

CURRENT CONSIDERATIONS: The second interim report provides an opportunity to review and analyze trends and recent experience and refine projections made in the first interim report. This includes projects for the out-years as well. As we see the national and state fiscal problems continue, the second interim report provides an opportunity to discuss the impact on the district's current year plan and begin to deal with the potential out-year impact.

FINANCIAL IMPLICATIONS: As has been noted throughout this year, 2009-10 continues to be fiscally challenging. The district recognizes the mandate for districts to demonstrate fiscal solvency for the current year plus the two subsequent years. In consideration of that mandate, the following are important elements of this report.

- ADA continues to decline and is recognized in both out years. The district will continue to be paid on ADA of 5174.76 as originally planned.
- The most recent guidance indicates that mid-year cuts are not expected for 2009-10.
- The 2009-10 fiscal year began with an ending fund balance (reserve) of $6.2 million. Of this, about $3.4 million were one time funds. As of this report, $2.8 million of these reserves will be used to fund the 2009-10 deficit. This will allow the district to maintain the basic mandated 5% reserve for economic uncertainties in its unrestricted general fund.
- The district plans to continue to use all of the flexibility provided in the 2008-09 and 2009-10 budget acts. This consists of K-3 Class Size Reduction flexibility which provides for a reduced payment while loading K-3 classes at a larger than 20:1 student to teacher ratio. As of this report, the district's kindergarten student to teacher ratio is 26.9:1 and the grades 1-3 ratio is 25.4:1. Also allowed is the shift to the unrestricted general fund of all Tier 3 (formerly restricted programs) as well as the discretionary use of the funding associated with these Tier 3 programs.
- The district plans to use all of the American Recovery and Reinvestment Act (ARRA) funding for IDEA in 2009-10 and 50% of ARRA Title I and ARRA State Fiscal Stabilization Funds in 2009-10. The remaining 50% will be used in 2010-11.

- The second interim report speaks to the anticipated revenue and expense picture by the end of the fiscal year. The projections are based on guidance from the California Department of Education, Kern County Office of Education, and School Services of California. Staff uses that guidance in concert with trend and recent experience analysis to project the year-end results. With regard to revenue, current guidance from the state directs that 100% of expected revenue be displayed as received even though the latest revenue deferral schedule states that 25% of the district's principal apportionment (about $6 million) will not be received until approximately two months after the close of the fiscal year. Because revenue deferrals will continue to be part of the revenue picture, this could cause a cash flow problem as the year progresses and expenses requiring cash versus anticipated revenue are experienced. It should be noted that the district spends between $1 million and $6 million per month with $3.8 million being the average. These expenses include the payment of salaries, benefits, payroll, and other taxes as well as payment to vendors for the goods and services required for district educational purposes. In consideration of this fact, even with the district's $6.2 million beginning fund balance, depending upon the speed and magnitude of its expenses by year end, cash flow could be a problem. This makes the management of cash a critical element of the district's fiscal plan. If cash becomes an issue due to the deferrals, Fund 17 will become a resource for that purpose.
- Cost cutting incentives continue as 2009-10 progresses.

Notable for 2009-10 are also the following:

- Revenue limit transfers are anticipated to be about $429,900 less due to the cut to ADA.
- In addition to deferring the textbook adoption (about $450,000) and the purchase and installation of a surveillance system at two school sites (about $366,000), encroachment is anticipated to be less than originally projected due to further utilization of ARRA monies associated with the Special Education program, the use of targeted improvement monies to reduce home-to-school transportation encroachment, as well as savings realized through the enforcement of district walk distances.

For 2010-2011 and 2011-2012:

The multiple year projection is always an important part of all district reporting. Because of the significant challenges presented by the national and state fiscal crises, it has become an even more critical component of this report.

- ADA for both out years has been calculated at 5059.84. This reflects the recognition of the district's declining enrollment trend.

- Fiscal year 2010-11 reflects a negative COLA of -.38% as well as an additional cut of about $1 million in revenue. Fiscal year 2011-12 reflects a COLA of +1.8% and the ongoing $1 million cut in revenue.
- A 1% step and column and statutory benefits are reflected for both years.
- About a 7% increase for health and welfare benefits are reflected for both 2010-11 and 2011-12.
- The Consumer Price Index (CPI) is used for expenses other than salaries and benefits. For 2010-11 the CPI is 2%; for 2011-12 the CPI is 2.6%.
- The deficit, while reduced, is projected to be about $1.8 million in 2010-11 and $2.7 million in 2011-12.
- While still positive, the ending fund balance in 2010 of $1.6 million is less than the 5% reserve. Fund 17 reserves are cited as the source to meet the reserve requirement.
- Absent other changes, the ending fund balance for 2011-12 is projected to be negative by about $1 million. Fund 17 reserves will again be cited for this purpose.

In order to comply with the state fiscal solvency mandate and reduce the deficit and operate in a fiscally prudent manner, in January the district offered a retirement incentive to certificated and classified employees as well as an early resignation notification incentive to both groups. These incentives will not be funded from the General Fund but rather through the use of other funds which are sometimes referred to as reserves. Specifically, the incentives themselves will use monies located in Fund 17, Special Reserves for other than Capital Projects. The ongoing post retirement benefits costs for those employees participating in the retirement incentive will use monies in Fund 20, Other Post Retirement Benefits. It is anticipated that Fund 17 expenses, which are one-time expenses, will be about $591,800. The Fund 20 expenses, which are anticipated to be ongoing for about nine years, are projected to be $1.5 million. Both items will be reflected beginning in 2010-11.

At the March 11, 2010 board meeting, the board approved layoff actions resulting in about $3.5 million savings in salaries and benefits. This action was necessary in order to deal with the continuing negative fiscal situation. Significant district employee participation in the retirement/resignation initiative prevented broader layoff actions.

It should be recognized that even with the considerable efforts by the district to mitigate the effects of the present fiscal crisis, reflective of the recent board layoff action, the deficit in 2010-11 is projected to be $1.8 million. Without further modifications, by 2011-12, the deficit will rise to about $2.7 million. This will necessitate citing remaining Fund 17 monies to account for its mandated reserves in 2010-11 and pay for its ongoing operations as well as citing it as a source of the mandated 5% reserve.

Because the monies in Fund 17 are one-time funds and there is no other source for replenishment, it is critical that these funds be used only in extreme necessity. It should also be noted, however, that if the economic situation improves in the near term, this fiscal scenario for 2010-11 and 2011-12 could become more positive. If it does not improve, further cost cutting initiatives may be required.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the Second Interim Financial Report for the Sierra Sands Unified School District be accepted as presented.

Sierra Sands Unified School District
General Fund Unrestricted
2009/2010 Budget Comparison Report
2nd Interim

	Objects	COLUMN A 2009/2010 2nd Interim		COLUMN B 2009/2010 1st Interim	2009/2010 DIFFERENCE	
Projected Fund Balance						
July 1 Beginning Fund Balance		$6,239,604		$6,238,679		
Add: Revenues *(Column A - Column B)* *	8000-8999	$30,119,514		$29,689,828	$429,686	
Less: Expenditures *(Column B - Column A)* **	1000-7999	$32,912,344		$33,417,390	$505,046	
June 30 Ending Fund Balance		$3,446,774		$2,511,117		
Less: Stores, Prepaid Expenses & Revolving Cash *(Column A - Column B)*		$107,000		$107,000	$0	
Less: 5% Reserve for Economic Uncertainties *(Column B - Column A)*		$2,236,547		$2,257,209	$20,662	
Available Ending Fund Balance as of June 30		$1,103,227		$146,908		
ADD: Revenues					*(Column A - Column B)*	
Revenue Limit Sources	8010-8099	$24,880,341		$24,660,909	$219,432	1
Federal Revenues	8100-8299	$1,420,441		$1,561,347	-$140,906	2
Other State Revenues	8300-8599	$4,173,173		$4,197,067	-$23,894	3
Other Local Revenues	8600-8799	$906,164		$903,466	$2,698	
Total Revenues		$31,380,119	*a*	$31,322,789	$57,330	
LESS: Expenditures					*(Column B - Column A)*	
Certificated Salaries	1000-1999	$14,588,942		$14,589,717	$775	4
Classified Salaries	2000-2999	$4,478,788		$4,466,644	-$12,144	5
Benefits - Current Employees	3000-3999	$6,815,988		$6,853,084	$37,096	6
Benefits - Retirees	370X & 390X	$1,054,991		$1,054,991	$0	
Books and Supplies	4000-4999	$1,340,568		$1,702,113	$361,545	7
Services and Operating Expenses	5000-5999	$4,192,866		$4,142,785	-$50,081	8
Capital Outlay	6000-6599	$525,917		$694,441	$168,524	9
Indirect Costs	7300-7399	-$143,527		-$143,063	$464	
Total Expenditures		$32,854,532	*b*	$33,360,712	$506,180	
ADD: Interfund Transfers In					*(Column A - Column B)*	
Transfer In	8910-8929	$0		$0	$0	
Total Interfund Transfers In		$0	*c*	$0	$0	
LESS: Interfund Transfers Out					*(Column B - Column A)*	
Transfer Out - Fund 14 (Deferred Maintenance)	7610-7629	*$267,175*		*$267,175*	$0	10
Transfer Out- Fund 17 (Reserve)	7610-7629	$0		$0	$0	
Transfer Out- Fund 17 (Golden Handshake)	7610-7629	$57,812		$56,678	-$1,134	11
Total Interfund Transfers Out		$57,812	*d*	$56,678	-$1,134	
LESS: Encroachment Contributions (Reduction of Revenue from Unrestricted General Fund) * **					*(Column A - Column B)*	
Resource 2200 - Continuation High School	8980	-$43,700		$0	-$43,700	12
Resource 3310 - Special Ed Basic Grant Entitlement	8980	-$289,253		-$324,782	$35,529	13
Resource 6510 - Special Education Early Start	8980	-$13,185		-$188,763	$175,578	14
Resource 7230 - Home to School Transportation	8980	-$247,638		-$384,685	$137,047	15
Resource 7240 - Special Ed Transportation	8980	-$516,827		-$584,731	$67,904	16
Resource 9021 - Sierra Vista Center	8980	-$150,000		-$150,000	$0	
Total Encroachment Contributions		-$1,260,604	*e*	-$1,632,961	$372,357	
Net Revenue less Expenditures (a + c + e) - (b + d)		-$2,792,830		-$3,727,562		

* Revenues equal objects 8XXX and include total revenues, total interfund transfers in and total encroachment contributions.

** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

*** Encroachment contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a negative because they decrease revenues.

\- MINUS SIGNS before a number in the **Difference** column show either decreased revenue or increased expenses. No minus sign in the **Difference** column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

Sierra Sands Unified School District
General Fund Unrestricted Budget
2009/2010 2nd Interim Budget vs. 2009/2010 1st Interim Budget Notes

1 RL transfer adjustment. RL transfers are a function of ADA. Cut per ADA was extended to resources receiving revenue limit transfer.

2 Impact Aid revenue adjusted down per notification from funding source.

3 Function of adjustment to reflect received grant and funding letters from CDE.

4 Reflective of adjustments to expenses. Fluctuating expense projections for personnel costs include adjustments for subs, transfers of budget to other resources, etc.

5 Reflective of adjustments to expenses. Fluctuating expense projections for personnel costs include adjustments for subs, transfers of budget to other resources, etc.

6 Benefits are a function of salaries.

7 Reflects book adoption savings as well as budget transfers. Book adoption savings estimated at $450K.

8 Reflective of adjustments made to utility projections.

9 Reflects surveillance equipment savings as well as budget transfers. Surveillance equipment savings estimated at $366K.

10 Deferred Maintenance now Tier III 0500 and part of the GF. Will continue to be earmarked but $$ will remain in the general fund.

11 2% adjustment to reflect proper amount for 09/10 contribution to Golden Handshake.

12 RL transfer reduction reduced continuation high school revenue thus increasing encroachment.

13 Reflective of adjustments made to budgets to predict expenses.

14 Reflective of expenses transferred among special ed funds as a function of ARRA IDEA funds.

15 TIIG money used to reduce Home to School expenses, thus reducing encroachment.

16 Reflective of adjustments made to budgets to predict expenses.

Sierra Sands Unified School District
General Fund Restricted
2009/2010 Budget Comparison Report
2nd Interim

	Objects	COLUMN A 2009/2010 2nd Interim		COLUMN B 2009/2010 1st Interim	2009/2010 DIFFERENCE
Projected Fund Balance					
July 1 Beginning Fund Balance		$3,353,716		$3,354,640	
Add: Revenues *(Column A - Column B)* *	8000-8999	$11,569,713		$12,524,627	-$954,914
Less: Expenditures *(Column B - Column A)* **	1000-7999	$11,818,597		$11,726,799	-$91,798
June 30 Ending Fund Balance		$3,104,832		$4,152,468	
ADD: Revenues					*(Column A - Column B)*
Revenue Limit Sources	8010-8092	$1,657,484		$1,876,876	-$219,392
Federal Revenues	8100-8299	$3,905,148		$3,901,765	$3,383
Other State Revenues	8300-8599	$4,194,605		$4,496,698	-$302,093
Other Local Revenues	8600-8799	$551,872		$616,327	-$64,455
Total Revenues		$10,309,109	*a*	$10,891,666	-$582,557
LESS: Expenditures					*(Column B - Column A)*
Certificated Salaries	1000-1999	$4,624,084		$4,689,426	$65,342
Classified Salaries	2000-2999	$1,821,319		$1,855,332	$34,013
Benefits - Current Employees	3000-3999	$2,587,587		$2,637,904	$50,317
Books and Supplies	4000-4999	$1,293,515		$948,332	-$345,183
Services and Operating Expenses	5000-5999	$613,352		$742,900	$129,548
Capital Outlay	6000-6599	$488,314		$458,343	-$29,971
Indirect Costs	7300-7399	$98,043		$97,579	-$464
Lease Revenue Bond Payment	7400-7699	$292,382		$296,983	$4,601
Total Expenditures		$11,818,597	*b*	$11,726,799	-$91,798
ADD: Encroachment Contributions (Reduction of Revenue from Unrestricted General Fund) * **					*(Column A - Column B)*
Resource 2200 - Continuation High School	8980	$43,700		$0	$43,700
Resource 3310 - Special Ed Basic Grant	8980	$289,253		$324,782	-$35,529
Resource 6510 - Special Education Early Start	8980	$13,185		$188,763	-$175,578
Resource 7230 - Home to School Transportation	8980	$247,638		$384,685	-$137,047
Resource 7240 - Special Ed Transportation	8980	$516,827		$584,731	-$67,904
Resource 9021 - Sierra Vista Center	8980	$150,000		$150,000	$0
Total Encroachment Contributions		$1,260,604	*c*	$1,632,961	-$372,357
Net Revenue less Expenditures (a + c + d) - b		-$248,884		$797,828	

* Revenues equal objects 8XXX and include total revenues, total interfund transfers in and total encroachment contributions.

** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

*** Encroachment contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a positive because they increase revenues.

\- MINUS SIGNS before a number in the **Difference** column show either decreased revenue or increased expenses. No minus sign in the **Difference** column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

12. CONSENT CALENDAR

12.1 Approval of "A" and "B" Warrants

CURRENT CONSIDERATION: "A" and "B" warrants released in February 2010 are submitted for approval. "A" warrants totaled $2,246,557.00. "B" warrants totaled $796,855.92.

FINANCIAL IMPLICATIONS: Warrants were issued as stated.

SUPERINTENDENT'S RECOMMENDATION: Approve "A" and "B" warrants for February 2010 as presented.

This list represents the "A" and "B" warrants released during the month of **February 2010**
The "A" and "B" warrant registers are available in the business office for your review.

RECOMMENDED ACTION: Approve "A" and "B" warrants as presented.

"A" WARRANTS

Type of Payroll	Amount
End of month certificated	$1,596,135.58
End of month classified	$531,711.71
10th of month certificated	$71,622.67
10th of month classified	$47,087.04
Total "A" Warrants	$2,246,557.00

"B" WARRANTS

Register Number		**Amount**
Batch	137	$25,583.48
Batch	138	January
Batch	139	$183,021.50
Batch	140	Food Service
Batch	141	$18,850.00
Batch	142	$48,322.03
Batch	143	$28,340.31
Batch	144	$48,778.23
Batch	145	Food Service
Batch	146	$62,088.52
Batch	147	$18,825.47
Batch	148	$55,212.51
Batch	149	$51,814.28
Batch	150	$133,550.00
Batch	151	March
Batch	152	Food Service
Batch	153	$25,252.65
Batch	154	$25,142.71
Batch	155	$23,141.84
Batch	156	Food Service
Batch	157	Void
Batch	158	$6,788.87
Batch	159	$42,143.52
Batch	160	March
Batch	161	Food Service
Batch	162	Void
Batch	163	Void
	Total "B" Warrants	$796,855.92

12. CONSENT CALENDAR

12.2 Approval of Recommendations for Expulsion, Expulsion Cases #16 0910, #17 0910, and #22 0910

BACKGROUND INFORMATION: Education code requires the board to take final action on recommendations for expulsion.

CURRENT CONSIDERATIONS: Board approval is requested for the following expulsion case:

Expulsion Case #16 0910: As stated in a stipulated expulsion agreement, student is expelled for the remainder of the 2009-10 school year and the fall semester of the 2010-11 school year, suspending the expulsion for the 2010-11 fall semester and allowing the student to apply for readmission to Sierra Sands in August 2010 under the terms of a contract. During the period of expulsion, the student is referred to the Ridgecrest Learning Center.

Expulsion Case #17 0910: As stated in a stipulated expulsion agreement, student is expelled for the remainder of the 2009-10 school year and the fall semester of the 2010-11 school year, suspending the expulsion for the 2010-11 fall semester and allowing the student to apply for readmission to Sierra Sands in August 2010 under the terms of a contract. During the period of expulsion, the student is referred to the Ridgecrest Learning Center.

Expulsion Case #22 0910: As stated in a stipulated expulsion agreement, student is expelled for the remainder of the 2009-10 school year and the fall semester of the 2010-11 school year, suspending the expulsion for the 2010-11 fall semester and allowing the student to apply for readmission to Sierra Sands in August 2010 under the terms of a contract. During the period of expulsion, the student is referred to the Ridgecrest Learning Center.

FINANCIAL CONSIDERATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: Approve the recommendations for expulsion, Expulsion Cases #16 0910, #17 0910, and #22 0910 as presented.