

SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GOVERNING BOARD
MEETING SCHEDULE
YEAR 2018

The meetings are held on the second Tuesday of the month.

JANUARY 9, 2018.....	109 Beckwith Road, Loyalton CA
FEBRUARY 13, 2018.....	130 School Street, Downieville CA
MARCH 13, 2018	109 Beckwith Road, Loyalton CA
APRIL 10, 2018	130 School Street, Downieville CA
MAY 8, 2018.....	109 Beckwith Road, Loyalton CA
JUNE 12, 2018.....	130 School Street, Downieville CA
JULY 10, 2018	109 Beckwith Road, Loyalton CA
AUGUST 14, 2018.....	130 School Street, Downieville CA
SEPTEMBER 11, 2018	109 Beckwith Road, Loyalton CA
OCTOBER 9, 2018	130 School Street, Downieville CA
NOVEMBER 13, 2018.....	109 Beckwith Road, Loyalton CA
DECEMBER 11, 2018.....	130 School Street, Downieville CA

The **Sierra County Board of Education** regular meetings will begin at 6:00 pm.

The **Sierra-Plumas Joint Unified School District Governing Board** regular meetings are scheduled to begin immediately following the meeting of the Sierra County Board of Education.

Closed Session may be held before or after the regular meetings.

Special Meetings and Emergency Meetings are held in Loyalton, CA, unless otherwise decided by the Board President.

Hannah Tomatis

Subject: FW: Artists in School Grant Agreements
Attachments: AIS Eng Grant Agreement 17-18003.jpg; AIS Exp Grant Agreement 17-18002.jpg; AIS Exposure Budget 2017-2018.xlsx; AIS Engagement 17-18 Budget.xlsx

From: BJ Jordan [mailto:bj@sierracountyartscouncil.org]
Sent: Tuesday, December 05, 2017 3:17 PM
To: Hannah Tomatis <htomatis@spjUSD.org>; Merrill Grant <mgrant@spjUSD.org>
Subject: Artists in School Grant Agreements

Hi Hannah,

Please find attached the fully executed grant agreements from the California Arts Council to fund the Artists in Schools Engagement and Exposure programs.

This important program funds arts education in Loyalton and Downieville Schools. It pays for music, dance and graphic arts educations and for field trips and assemblies.

I have contacted Ms. White, Mr. Jones and Ms. Taylor to help coordinate activities.

Dr. Grant has dedicated matching funds of \$5,000 for each program totaling matching funds of \$10,000 from SPJUSD. I have attached a budget. This budget changed slightly from the original budget in that we are paying wages to Ludi Hinrichs(music) (originally \$4,000) \$5,000. We are paying Kathy Fischer(dance) \$3,000(originally \$4,000). The budget works out the same.

Thank you for your supports of arts education in Sierra County Schools. We appreciate the support of SPJUSD for this important program.

Please call me at 289-3673 if you have any questions. Let me know if you need anything else.

Best Wishes
BJ

B.J. Jordan, Executive Director
Sierra County Arts Council
State-Local Partner with the California Arts Council
P.O. Box 546, Downieville CA 95936
(530)289-9822 home (530)289-3673
info@sierracountyartscouncil.org



STATE OF CALIFORNIA
STANDARD AGREEMENT
 STD 213 (Rev 06/03)

AGREEMENT NUMBER

EXP-16-00073

REGISTRATION NUMBER

1. This Agreement is entered into between the State Agency and the Contractor named below:

STATE AGENCY'S NAME

California Arts Council

CONTRACTOR'S NAME

Sierra County Arts Council

2. The term of this Agreement is: 06/01/17 through 05/31/18

3. The maximum amount of this Agreement is: \$ 7,200

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work

Exhibit B – Budget Detail and Payment Provisions

Exhibit C* – General Terms and Conditions : GTC

Exhibit ~~D~~ – Special Terms and Conditions located at <http://www.arts.ca.gov/programs/forms.php>

Items shown with an Asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto. These documents can be viewed at <http://arts.ca.gov/files/GTC April 2017.pdf>.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR

CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.)

Sierra County Arts Council

BY (Authorized Signature)

Beverly Jordan

DATE SIGNED (Do not type)

7-20-17

PRINTED NAME AND TITLE OF PERSON SIGNING

Beverly Jordan - Executive Director

ADDRESS

P.O. Box 546
 Downieville, CA 95936

STATE OF CALIFORNIA

AGENCY NAME

California Arts Council

BY (Authorized Signature)

Ayanna Kiburi

DATE SIGNED (Do not type)

8/8/17

PRINTED NAME AND TITLE OF PERSON SIGNING

Ayanna Kiburi, Deputy Director

ADDRESS

1300 I St., Ste. 930, Sacramento, CA 95814

California Department of General Services Use Only

Exempt per:

Preliminary Budget
 Artists in School Exposure
 2017/2018

Field Trips				Amount
Crocker Art Museum Downieville School				
44 students	Admission \$4 per student	Travel		\$ 1,200.00
		Admission		\$ 176.00
Reno Museum of Art Loyalton Elementary				
3-6 grades	104 Admission \$5 per student	Travel		\$ 2,003.00
K-2 grades	63 Admission \$3 per student	Admission		\$ 709.00
Reno Museum of Art Loyalton Middle & High Schools				
190 Students	Admission \$	3 Travel		\$ 2,003.00
		Admission		\$ 570.00
Total Field Trips				\$ 6,661.00

Assemblies Loyalton & Downieville Schools

All proposals include performances & transportation to Loyalton & Downieville

Ludi Hinrichs: The Joy of Music Across the World		\$ 800.00
Truck Dance Factory: Dance as a Universal Language		\$ 3,000.00
B Street Theatre: Fantasy Festival \$550 each performance & transportation		\$ 1,500.00
Total Assemblies		\$ 5,300.00

Total AIS Assemblies and Field Trips **\$ 11,961.00**

Administration \$ 1,500.00

Total AIS Exposure Program **\$ 13,461.00**

STANDARD AGREEMENT

STD 213 (Rev 06/03)

AGREEMENT NUMBER

AIE-17-00066

REGISTRATION NUMBER

1. This Agreement is entered into between the State Agency and the Contractor named below:

STATE AGENCY'S NAME

California Arts Council

CONTRACTOR'S NAME

Sierra County Arts Council

2. The term of this Agreement is: 07/01/17 through 06/30/18

3. The maximum amount of this Agreement is: \$ 8,000

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work

Exhibit B – Budget Detail and Payment Provisions

Exhibit C* – General Terms and Conditions: GTC

Exhibit D – Special Terms and Conditions located at <http://www.arts.ca.gov/programs/forms.php>

Items shown with an Asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto. These documents can be viewed at <http://arts.ca.gov/files/GTC April 2017.pdf>.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR

CONTRACTOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.)

Sierra County Arts Council

BY (Authorized Signature)

Beverly Jordan

DATE SIGNED (Do not type)

8/3/2017

PRINTED NAME AND TITLE OF PERSON SIGNING

Beverly Jordan

ADDRESS

P.O. Box 546 212 Main St.
Downieville, CA 95936

STATE OF CALIFORNIA

AGENCY NAME

California Arts Council

BY (Authorized Signature)

Ayanna Kiburi

DATE SIGNED (Do not type)

8/16/17

PRINTED NAME AND TITLE OF PERSON SIGNING

Ayanna Kiburi, Deputy Director

ADDRESS

1300 I St., Ste. 930, Sacramento, CA 95814

California Department of
General Services Use Only

Exempt per:

Artists in School Budget 2017/2018

FUNDS

CAC AIS Grant	\$ 8,000.00
Matching funds	\$ 8,000.00
TOTAL FUNDS	\$ 16,000.00

EXPENSES

Ludi Hinrichs	Music Downieville School K-5	\$ 5,000.00
Kathy Fischer	Dance Downieville Schools K-12	\$ 3,000.00
Katherin Genasci	Graphic Arts Loyalton Schools 8-12	\$ 6,000.00
Total		\$ 14,000.00

Administration

SCAC	\$ 2,000.00
Total	\$ 2,000.00
TOTAL EXPENSES	\$ 16,000.00

MATCHING FUNDS

SPJUSD	\$ 5,000.00
Donations	\$ 1,000.00
SCAC	\$ 2,000.00
TOTAL MATCH	\$ 8,000.00

Balances through November						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,580,899.00	1,580,899.00	1,072,803.06	474,295.99	33,799.95
1115	Extra Duty Hourly	5,000.00	5,000.00		2,420.00	2,580.00
1120	Certificated Substitutes	23,161.00	23,161.00		12,965.00	10,196.00
1300	Certificated Superv/Admin Sala	220,570.00	220,570.00	130,409.44	91,049.60	889.04-
1310	Teacher In Charge/Head Teacher	16,000.00	16,000.00			16,000.00
1900	Other Certificated Salaries	39,850.00	39,850.00	23,245.60	16,604.00	.40
	Total for Object 1000	1,885,480.00	1,885,480.00	1,226,458.10	597,334.59	61,687.31
2100	Instructional Aides Salaries	165,947.00	165,947.00	144,043.35	57,244.95	35,341.30-
2115	Inst. Aide Extra Duty				132.33	132.33-
2120	Instructional Aides Substitute				1,392.32	1,392.32-
2200	Classified Support Salaries	285,754.00	285,754.00	146,913.29	117,787.40	21,053.31
2201	Bus Driver	65,294.00	65,294.00	18,908.93	14,274.16	32,110.91
2205	Per Diem - Same Day Travel				33.00	33.00-
2215	Classified Extra Duty				1,400.19	1,400.19-
2220	Classified Support Substitute	5,405.00	5,405.00		21,093.79	15,688.79-
2300	Classified Sup/Admin Salaries	88,827.00	88,827.00	50,555.75	36,606.25	1,665.00
2400	Clerical & Office Salaries	142,336.00	142,336.00	66,539.74	54,107.74	21,688.52
2420	Clerical & Office Sub Salaries				270.10	270.10-
2900	Other Classified Salaries	22,526.00	22,526.00	5,746.90	2,570.15	14,208.95
	Total for Object 2000	776,089.00	776,089.00	432,707.96	306,912.38	36,468.66
3101	State Teachers Retirement Syst	397,392.00	397,392.00	169,711.50	81,786.11	145,894.39
3102	State Teachers Retirement Syst	10,328.00	10,328.00			10,328.00
3202	Public Employees Retirement Sy	105,737.00	111,522.00	60,828.17	39,339.40	11,354.43
3212	Pers Pickup-Classified Employe	5,785.00				.00
3311	OASDI-Certificated Positions	16,843.00-	16,843.00-	13.36-	240.39	17,070.03-
3312	OASDI-Classified Positions	49,896.00	49,896.00	26,059.03	18,487.92	5,349.05
3321	Medicare-Certificated Position	24,300.00	24,300.00	15,577.87	8,148.16	573.97
3322	Medicare-Classified Positions	11,918.00	11,918.00	6,094.56	4,333.23	1,490.21
3401	Health & Welfare -Certificated	381,226.00	381,226.00	309,669.99	140,250.61	68,694.60-
3402	Health & Welfare-Classified Po	154,119.00	154,119.00	124,707.35	81,711.45	52,299.80-
3501	State Unemployment Insurance-C	940.00	940.00	613.20	313.04	13.76
3502	State Unemployment Insurance-	420.00	420.00	216.22	195.01	8.77
3601	Workers' Compensation Insuranc	68,598.00	68,598.00	39,007.22	19,152.78	10,438.00
3602	Workers' Compensation Insuranc	31,954.00	31,954.00	14,428.84	10,240.89	7,284.27
3901	Other Benefits, Certificated P	48,000.00	48,000.00		28,238.58	19,761.42
3902	Other Benefits, Classified Pos	18,516.00	18,516.00		3,990.00	14,526.00

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2018, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

Balances through November							Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Fund 01 - General FD (continued)							
Total for Object 3000		1,292,286.00	1,292,286.00	766,900.59	436,427.57	88,957.84	
4100	Textbooks	63,634.00	63,634.00	358.98	8,784.61	54,490.41	
4200	Books Other Than Textbooks			104.86	5,087.55	5,192.41-	
4300	Class Mat'l and Supplies	32,064.00	36,564.00	10,914.46	9,051.56	16,597.98	
4301	Class Consumable Mat'l	5,000.00	5,000.00	1,603.51	6,661.00	3,264.51-	
4302	Class Paper/Toner	9,500.00	9,500.00	529.31	7,116.11	1,854.58	
4305	Other Student M&S	19,525.00	19,525.00	6,074.11	4,753.54	8,697.35	
4320	Custodial Grounds Supplies	42,495.00	42,495.00	5,978.11	24,178.84	12,338.05	
4330	Office Supplies	17,231.00	17,231.00	874.59	7,236.47	9,119.94	
4350	Vehicle Maint. M&S	25,900.00	25,900.00	3,864.69	3,379.62	18,655.69	
4351	Vehicle FUEL	25,525.00	25,525.00	22,700.40	6,049.60	3,225.00-	
4399	M&S Misc -undesignated		40,000.00			40,000.00	
4400	Non-Capital Equipment (Up to \$	33,741.00	38,241.00	22,443.77	47,563.03	31,765.80-	
Total for Object 4000		274,615.00	323,615.00	75,446.79	129,861.93	118,306.28	
5100	Subagreement for Services	176,461.00	176,461.00	92,749.97	66,250.03	17,461.00	
5200	Travel & Conferences	58,381.00	72,498.00	6,772.29	16,397.77	49,327.94	
5300	Dues & Membership	9,026.00	9,026.00	1,393.60	7,204.00	428.40	
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		58,693.15	3,613.15-	
5510	Power	90,183.00	90,183.00	65,073.60	24,400.40	709.00	
5520	Garbage	12,813.00	12,813.00	5,430.90	1,636.78	5,745.32	
5530	Water	64,350.00	64,350.00	32,752.10	16,247.90	15,350.00	
5540	Propane	65,000.00	65,000.00	39,040.47	5,663.22	20,296.31	
5590	Miscellaneous Utilities	15,500.00	15,500.00	13,558.11	1,441.89	500.00	
5600	Rentals, Leases & Repairs	106,450.00	106,450.00	69,294.22	18,969.05	18,186.73	
5800	Services & Operating Expense	4,300.00	4,300.00	1,200.00	600.00	2,500.00	
5810	Legal Expenses	7,078.00	7,078.00	4,584.00	416.00	2,078.00	
5812	Board Election Expense	2,500.00	2,500.00			2,500.00	
5840	Audit Expense	17,000.00	17,000.00	4,000.00	13,300.00	300.00-	
5860	Solid Waste Tax	12,161.00	12,161.00	2,973.49	8,948.80	238.71	
5890	Contracts/Servic	445,552.00	445,552.00	389,360.30	71,396.38	15,204.68-	
5899	SCOE Interagency Reimburse			13,922.59	13,233.48	27,156.07-	
5900	Communications	3,875.00	3,875.00		2,288.25	1,586.75	
5910	Telephone-Monthly Service	17,252.00	17,252.00	6,154.88	1,496.83	9,600.29	
5920	T Lines	4,800.00	4,800.00			4,800.00	
5990	Other Communications	225.00	225.00		225.22	.22-	
Total for Object 5000		1,167,987.00	1,182,104.00	748,260.52	328,809.15	105,034.33	

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2018, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through November						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
6200	Building & Improvements	114,545.00	114,545.00			114,545.00
6400	Equipment	135,655.00	135,655.00			135,655.00
6500	Equipment Replacement	109,875.00	109,875.00	11,902.10	10,350.00	87,622.90
	Total for Object 6000	360,075.00	360,075.00	11,902.10	10,350.00	337,822.90
7110	Out-of-State Tuition	104,450.00	104,450.00			104,450.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	68,067.00	68,067.00			68,067.00
7619	Other Interfund Transfers Out	275,000.00	275,000.00		230,000.00	45,000.00
	Total for Object 7000	447,517.00	447,517.00	.00	230,000.00	217,517.00
	Total for Fund 01 and Expense accounts	6,204,049.00	6,267,166.00	3,261,676.06	2,039,695.62	965,794.32
Fund 13 - Cafeteria						
2200	Classified Support Salaries	70,721.00	70,721.00	52,922.22	21,129.01	3,330.23-
2215	Classified Extra Duty				45.28	45.28-
2220	Classified Support Substitute				542.37	542.37-
	Total for Object 2000	70,721.00	70,721.00	52,922.22	21,716.66	3,917.88-
3202	Public Employees Retirement Sy	8,372.00	8,372.00	6,211.17	2,709.38	548.55-
3312	OASDI-Classified Positions	4,224.00	4,224.00	3,168.87	1,299.03	243.90-
3322	Medicare-Classified Positions	987.00	987.00	741.08	303.79	57.87-
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	12,275.62	5,182.04	79.34
3502	State Unemployment Insurance-	36.00	36.00	26.44	10.85	1.29-
3602	Workers' Compensation Insuranc	2,648.00	2,648.00	1,754.61	719.29	174.10
	Total for Object 3000	33,804.00	33,804.00	24,177.79	10,224.38	598.17-
4340	Food Service	9,011.00	9,011.00	4,277.37	827.81	3,905.82
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	45,758.00	45,758.00	27,337.06	15,269.71	3,151.23
	Total for Object 4000	59,769.00	59,769.00	31,614.43	16,097.52	12,057.05
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	2,800.00	2,800.00		1,805.32	994.68
5800	Services & Operating Expense	1,256.00	1,256.00	350.00		906.00
5890	Contracts/Servic	800.00	800.00		264.00	536.00
5900	Communications	421.00	421.00			421.00
	Total for Object 5000	5,987.00	5,987.00	350.00	2,069.32	3,567.68
	Total for Fund 13 and Expense accounts	170,281.00	170,281.00	109,064.44	50,107.88	11,108.68

Balances through November						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 40 - Dist Build						
6200	Building & Improvements	75,000.00	75,000.00		15,294.80	59,705.20
6500	Equipment Replacement	200,000.00	200,000.00	396,997.60	62,431.40	259,429.00-
Total for Fund 40, Expense accounts and Object 6000		275,000.00	275,000.00	396,997.60	77,726.20	199,723.80-
Fund 73 - Bechen						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
Total for Fund 73, Expense accounts and Object 5000		6,000.00	6,000.00	.00	.00	6,000.00
Total for Org 006 - Sierra-Plumas Joint Unified School District		6,655,330.00	6,718,447.00	3,767,738.10	2,167,529.70	783,179.20

ENROLLMENT BY SCHOOL MONTH 2017-2018

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP/SDC	TOTAL
Ending 2016-2017	179	60	97	25	23	1	included in site #	385
1st Day 2017-2018	203	51	107	27	22	1	included in site #	411
2017 CALPADS							included in site #	

	Month	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP/SDC	TOTAL
September	1	204	52	105	27	22	2	included in site #	412
October	2	204	52	105	28	22	2	included in site #	413
November	3	202	52	104	28	21	2	included in site #	409
December	4							included in site #	
January	5							included in site #	
February	6							included in site #	
March	7							included in site #	
April	8							included in site #	
May	9							included in site #	
June	10							included in site #	

2016-17	S-PJUSD	SCOE	Washoe
P2 ADA	361.33	1.7	15
2017-18	S-PJUSD	SCOE	Washoe
P1 ADA			
P2 ADA			

Enrollment difference from June 9, 2017, to

November 17, 2017: +24

Long Term ISP: LES 8 LHS 4

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

November 14, 2017

Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118
Teleconferenced to Downieville School, 130 School St., Downieville, CA 95936

A. CALL TO ORDER

President MOORE called the meeting to order at 6:40 pm.

B. ROLL CALL

PRESENT: Mr. Mike Moore, President
Ms. Patty Hall, Vice President
Mr. Allen Wright, Clerk
Mr. Tim Driscoll, Member
Ms. Sharon Dryden, Member

ABSENT: None

C. APPROVAL OF THE AGENDA

HALL/WRIGHT

5/0

D. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

- a. Sierraville School Update
Dr. Grant referred to the Board Policy revision regarding Sale or Lease of District-Owned Property up for approval. Dr. Grant recommended an appraisal and that legal opinion should follow.
- b. Early Release Wednesday
Time being used economically for professional development for all teachers.
Focusing on Multi-Tiered Systems of Support (MTSS) every fourth Wednesday.
Nov 29- Standards Based Workshop (Megan Meschery).
- c. Interdistrict Agreements were discussed

2. BUSINESS REPORT

- a. Account Object Summary-Balance from 07/01/17 to 10/31/2017
- b. 2nd Month Enrollments for the 2017-2018 School Year
- c. Letter from California Department of Education, 2017-18 Budget Approval
- d. Holiday Closures - School District Office Closed to the public:
 - November 23 and 24, 2017
 - December 25, 2017 through January 5, 2018 (returning on January 8)

3. Staff reports:

Loyalton Elementary School

- Parent/teacher conferences this week

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
November 14, 2017

- Early release days included outside speakers; assembly on citizenship, academics, attendance
- Basketball

Loyalton High School:

- WASC chairperson introduced
- Maintenance improvements include classroom furniture
- Teachers are working on RTIs, meeting with parents and continuing standards work
- Basketball

Downieville School:

- Parent meeting with senior class to make graduation/senior year plans
- Holiday at Main

4. BOARD MEMBERS' REPORTS

HALL: Experienced mine tour with the Downieville high school 16 to 1 Mine (donated tour). Loyalton Elementary School Kindergarten kids are doing the pledge of allegiance at the Board of Supervisors meeting.

MOORE visited Loyalton Elementary School and Loyalton High School

5. PUBLIC COMMENT

The meeting opened at 6:50 pm for public comment and closed at 6:51pm without comment.

E. CONSENT CALENDAR

The following items were included on the consent calendar:

1. Approval of the minutes of the Regular Board meeting held October 10, 2017
2. Approval of Board Report – Checks Dated 10/1/17 through 10/31/17
HALL/DRISCOLL
5/0

F. ACTION ITEMS

1. New Business

1. In accordance with the Rodda Act, the Sierra-Plumas Teachers Association is Sunshining their proposal for the 2017-2018 school year.
Moore indicated the proposal was received/discussed and available to the public as presented in the County meeting
2. Approval of Appointment of Sharie Jackowiak, Bus Driver, .675 FTE, effective October 24, 2017
DRISCOLL/HALL
5/0
3. Approval of Appointment of Kristie Jacobsen, Administrative Assistant position, 1.0 FTE
DRISCOLL/HALL
5/0

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
November 14, 2017

4. Authorization for Superintendent to enter into an Agreement with Einen Grandi, Contractor
WRIGHT/HALL
5/0
5. Approval of Request of Waiver of Fees for Downieville Volunteer Fire Department to use
Downieville School Gym for weight/exercise training, 11-12-17 through ~~12-17-17~~ 12-16-18
WRIGHT/HALL
5/0
6. California Accountability Dashboard Presentation and Approval of Local Indicators
DRISCOLL/HALL
5/0

Approval of BOARD POLICIES AND ADMINISTRATIVE REGULATIONS as follows:
WRIGHT motioned to approve Item 7 through and including Item 14
WRIGHT/HALL
5/0

7. Board Policy 3280, Sale or Lease of District-Owned Property, revision
8. Board Policy and Administrative Regulation 4254, (Classified) Health and Welfare Benefits
9. Board Policy and Administrative Regulation 5113.1, Chronic Absence and Truancy, revision
10. Board Policy and Administrative Regulation 5113.12, NEW
11. Board Policy and Administrative Regulation 5117, revision
12. Administrative Regulation 5125.2, Withholding Grades, Diploma or Transcripts, revision
13. Board Policy 5131.6, Alcohol and Other Drugs, revision
14. Approval to Delete Exhibit 5131.63, Steroids

G. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on December 12, 2017, at Downieville School, 130
School St., Downieville, CA 95936, beginning with Closed Session, as needed, at 5 pm and the
Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
2. Suggested Agenda items:
 - a. Election of Officers
 - b. Selection of Committees
 - c. First Interim

H. ADJOURN at 7:16 pm
DRISCOLL/HALL
5/0

Allen Wright, Clerk

Dr. Merrill M. Grant, Superintendent

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082003	11/09/2017	ADOBE SYSTEMS INCORPORATED	01-4300	ADOBE SOFTWARE RENEWAL		1,741.08
00082004	11/09/2017	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		104.82
00082005	11/09/2017	AMERIGAS	01-5540	PROPANE	3,990.29	
			01-5899	PROPANE	447.56	4,437.85
00082006	11/09/2017	AMS.NET C/O FREMONT BANK	01-5899	DATA CENTER UPGRADE W/BACKUP	3,450.00	
			01-6500	DATA CENTER UPGRADE W/BACKUP	10,350.00	13,800.00
00082007	11/09/2017	ADRIENNE ANILA	01-4300	PRO SUBSCRIPTION LESSON PLANNER	58.72	
			01-5200	HOTEL/PER DIEM	380.22	438.94
00082008	11/09/2017	AT&T	01-5890	PHONE SERVICES	36.87	
			01-5899	PHONE SERVICES	18.93	
			01-5910	PHONE SERVICES	367.89	423.69
00082009	11/09/2017	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		76.65
00082010	11/09/2017	B&H PHOTO-VIDEO REMITTANCE PROCESSING CENTER	01-4300	Battery pack/background	136.48	
				Unpaid Sales Tax	8.55-	127.93
00082011	11/09/2017	SUSAN BAKER	01-5200	TRAVEL EXPENSES	496.09	
			01-5899	TRAVEL EXPENSES	415.51	911.60
00082012	11/09/2017	BRENDAN O'KEEFFE TREE CARE	01-5890	TREE REMOVAL		8,300.00
00082013	11/09/2017	CALIFORNIANS DEDICATED TO EDUCATION FOUNDATION	01-5200	REGISTRATION		165.00
00082014	11/09/2017	CASA DEL MAR INN	01-5200	HOTEL ACCOMODATIONS		227.20
00082015	11/09/2017	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,460.83	
			01-5899	WATER AND SEWER - LOYALTON SITES	209.57	3,670.40
00082016	11/09/2017	CMC-NORTH	01-5200	REGISTRATION		175.00
00082017	11/09/2017	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		280.50
00082018	11/09/2017	EMPLOYMENT DEVELOPMENT DEPARTM	01-3502	3rd QTR QTR LOCAL EXPERIENCE CHARGE		41.89
00082019	11/09/2017	FOREST VIEW SCREENING	01-5890	DOT CONSORTIUM		95.00
00082020	11/09/2017	MERRILL GRANT	01-5200	MILEAGE/PER DIEM/HOTEL		437.38
00082021	11/09/2017	HARBOR FREIGHT TOOLS	01-4300	INSTRUCTIONAL SUPPLIES		51.84
00082022	11/09/2017	HUNT & SONS, INC.	01-5590	Heating oil		614.80
00082023	11/09/2017	INTERCONTINENTAL SAN FRANCISCO	01-5200	HOTEL ACCOMODATIONS		463.60
00082024	11/09/2017	SHARIE JACKOWIAK	01-5200	MILEAGE/REIMBURSEMENT		1,481.59
00082025	11/09/2017	JOSHUA'S IRONWORKS, INC.	01-5890	KEYS		20.69
00082026	11/09/2017	K 12 MANAGEMENT DBA FUELED	01-5890	ONLINE/ISP COURSES		1,750.00
00082027	11/09/2017	KENDRICK BOILER WORKS, INC	01-5600	BOILER MAINTENANCE		635.78
00082028	11/09/2017	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00082029	11/09/2017	LES SCHWAB TIRE CENTER	01-4350	Brake Replacement		1,729.60

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082030	11/09/2017	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	4,714.25	
			01-5899	ELECTRIC - LOYALTON SITES	169.37	4,883.62
00082031	11/09/2017	LOYALTON BOOSTER CLUB	01-4305	FUEL REIMBURSEMENT		50.35
00082032	11/09/2017	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		861.94
00082033	11/09/2017	MIKE MOORE	01-5200	MILEAGE	26.75	
			76-9576	H/W REIMBURSEMENT	693.17	719.92
00082034	11/09/2017	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	35.24	
			13-4700	CAFE FOOD/SUPPLIES	815.49	850.73
00082035	11/09/2017	OFFICE DEPOT	01-4301	Supplies	78.18	
			01-4302	Office Supplies	33.72	
			01-4330	Office Supplies	31.27	143.17
00082036	11/09/2017	PIONEER ATHLETICS	01-4305	Field cleaner		24.36
00082037	11/09/2017	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		157.94
00082038	11/09/2017	DOWNIEVILLE PTO	01-5890	REIMBURSEMENT		126.67
00082039	11/09/2017	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	132.14	
				COPIER MAINT. LHS/LES	609.99	742.13
00082040	11/09/2017	REED'S LOCKSMITHING, INC.	01-4320	LOCK AND KEY SERVICE		280.32
00082041	11/09/2017	RIDDEL ALL AMERICAN SPORTS CORP	01-5600	RECONDITIONING OF FOOTBALL EQUIP		84.30
00082042	11/09/2017	SCHOOL HEALTH CORPORATION	01-4330	NURSE SUPPLIES		114.45
00082043	11/09/2017	SCHOOL SPECIALTY	01-4300	BOOKCASE	233.08	
				PE equipment	80.55	313.63
00082044	11/09/2017	SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.00
00082045	11/09/2017	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00082046	11/09/2017	SIERRA HARDWARE	01-4320	Misc items for school maintenance		190.25
00082047	11/09/2017	SIERRA VALLEY HOME CENTER	01-4320	CUSTODIAL & MAINT. SUPPLIES	160.47	
				MAINT. SUPPLIES	727.47	
				MAINTENANCE SUPPLIES	387.35	
			01-4350	MISC. BUS SUPPLIES	16.08	1,291.37
00082048	11/09/2017	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES	171.55	
			13-4340	BANK SERVICE FEES	7.28	178.83
00082049	11/09/2017	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.00	
			01-5890	TRANSPORTATION	2,083.34	15,333.34
00082050	11/09/2017	SINGLETON AUMAN PC	01-5840	PROFESSIONAL AUDIT SERVICES		6,300.00
00082051	11/09/2017	STAPLES ADVANTAGE	01-4300	BINDERS	214.07	
			01-4301	class supplies	75.06	
				Classroom supplies	112.57	
				Expo Markers	89.15	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082051	11/09/2017	STAPLES ADVANTAGE	01-4302	OFFICE SUPPLIES	293.36	
				School Supplies	94.46	
				Toner	797.90-	
			01-4330	OFFICE SUPPLIES	404.43	
				School Supplies	16.78	
			01-4400	ROOM 4 TABLES	184.45	
			01-5899	OFFICE SUPPLIES	134.81	821.24
00082052	11/09/2017	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES	1,210.28	
			13-8221	COMMODITIES	1,134.88-	75.40
00082053	11/09/2017	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		116.00
00082054	11/09/2017	TIP INC.,PRINTING & GRAPHIX	01-4330	ENVELOPES	104.01	
			01-5899	ENVELOPES	34.67	138.68
00082055	11/09/2017	TRI COUNTY SCHOOLS INS. GR.	01-3902	NOV 2017 HEALTH INSURANCE	3,990.00	
			01-9535	NOV 2017 HEALTH INSURANCE	10,896.00	
			76-9576	NOV 2017 HEALTH INSURANCE	69,596.98	84,482.98
00082056	11/09/2017	US FOODSERVICE, INC.	13-4700	CAFETERIA - FOOD AND SUPPLIES		1,907.78
00082057	11/09/2017	VOYAGER FLEET SYSTEMS INC.	01-4305	FUEL FOR ATHLETIC TRIPS	747.23	
				Fuel for Field Trips	67.36	
			01-4351	BUS FUEL	2,346.03	
				Fuel for Maintenance	223.80	
			01-5200	Fuel for Ag	649.09	
				FUEL FOR MAINTENANCE	90.73	4,124.24
00082058	11/09/2017	ALLEN WRIGHT	01-5200	MILEAGE		6.69
Total Number of Checks					56	167,162.66

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	51	93,019.99
13	Cafeteria Fund	6	3,861.07
76	Warrant/Pass Though (payroll)	2	70,290.15
Total Number of Checks		56	167,171.21
Less Unpaid Sales Tax Liability			8.55
Net (Check Amount)			167,162.66

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Classified Salary Schedule

Position	A	B	C	D	E Yr 5	F Yr 8	G Yr 11	H Yr 14	I Yr 17	J Yr 20	K Yr 25
Noon Supervisor	11.00	11.20	11.37	11.84	12.33	12.95	13.57	14.24	14.95	15.69	16.48
Cafeteria Work	11.00	11.69	12.33	13.01	13.65	14.32	15.04	15.79	16.56	17.40	18.27
Cashier	12.16	12.87	13.59	14.34	15.08	15.82	16.62	17.47	18.34	19.26	20.22
Instructional Aide	12.16	12.87	13.59	14.34	15.08	15.82	16.62	17.47	18.34	19.26	20.22
Cook I	13.09	13.87	14.65	15.41	16.17	16.98	17.83	18.74	19.66	20.65	21.69
Library Aide	13.36	14.16	14.95	15.75	16.53	17.35	18.17	19.10	20.06	21.06	22.12
Custodian	14.16	15.01	15.84	16.70	17.53	18.39	19.34	20.31	21.31	22.39	23.51
Maintenance Custodian	15.16	16.04	16.89	17.76	18.63	19.57	20.56	21.57	22.63	23.79	24.97
Classroom Specialist	17.51	18.52	19.60	20.60	21.61	22.69	23.82	25.06	26.30	27.63	29.00
Plant Maint./Bus Driver	18.36	19.08	19.86	20.65	21.49	22.33	23.24	24.16	25.13	26.14	27.44
Transportation Clerk	12.74	13.51	14.28	15.04	15.76	16.56	17.41	18.28	19.19	20.15	21.16

Approved August 8, 2017, Transportation Clerk added September 12, 2017

Proposed December 12, 2017 - Minimum Wage Increase Effective 1/1/2018

Nevada Power Products
 1160 Glendale Ave
 Sparks, Nv 89431
 775-358-0114 FAX 775-358-4169

QUOTE

Name
 Loyalton
 Address

Richard M

Phone

Email

City

State Zip

Fax

ALL PRICING SUBJECT TO SELLERS ABILITY TO OBTAIN PRODUCTS PRIOR
 TO ANY PRICE CHANGES BY MANUFACTURER AND SUBJECT TO AVAILABILITY OF THE PRODUCTS

A. SALE PRICE

Price

1550 TerrainCu		\$13,828.00
62 in Rear discharge deck		\$3,736.00
47 inch snowblower		\$3,888.00
Hydraulics for snowblower	BTC10530	\$599.20
Ballast weights 59.91 each x2	R66949	\$119.32
Weight mount	TCB10303	\$112.36
Rops Canopy 4 post	BTC10334	\$1,700.23
Work lights	BTC10644	\$211.86
Block Heater	AR87167	\$80.90
Chains	TY15956	\$81.08
Windshield	TCB10620	\$492.20
Linkage for snowblower		\$444.00

CASH		PAYMENTS	
\$25,293.15	\$27,383.63		
SUB-TOTAL	TAXES @ 8.265% (IF APPLICABLE)	MONTHLY PAYMENT	TERMS

SALESMAN

MANAGER

**AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**
Immediately following the 6:00 pm meeting of the Sierra County Board of Education
December 12, 2017

Downieville School, 130 School St., Downieville, CA 95936

Video conferencing will be available at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118

In the case of a technological difficulty at either school site, videoconferencing will not be available.

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra-Plumas Joint Unified School District, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)

- A. CALL TO ORDER
(Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. APPROVAL OF AGENDA

ANNUAL ORGANIZATIONAL MEETING

BOARD ORGANIZATION

1. Election of Officers for 2018

The Superintendent will call for the election of a President. After the election is completed, the Superintendent will turn the meeting over to the newly elected President. The President will then call for the election of the Vice-President and the Clerk of the Board.

- a. President
- b. Vice-President
- c. Clerk

2. The President will appoint Board Representatives to the Following Committees:

- a. Nominate and Appoint Two Board Members to Facility Committee
Currently: DRISCOLL/HALL
- b. Nominate and Appoint Two Board Members to Negotiations Committee
Currently: DRYDEN/WRIGHT
- c. Nominate and Appoint Two Board Members to Transportation Committee-West Side
Currently: HALL/WRIGHT
- d. Nominate and Appoint Two Board Members to Transportation Committee-East Side
Currently: DRYDEN/MOORE

3. Approval of Sierra-Plumas Joint Unified School District Governing Board Meeting Calendar for 2018^{^^}

D. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
 - a. Sierraville School Update
 - b. Presentation: Sierra-Plumas Joint Unified School District Dashboard Rollout**
 - c. Sierra Arts Council**
2. Business Report
 - a. Account Object Summary-Balance from 07/01/17 to 11/30/17**
 - b. Third Month Enrollments for the 2017-2018 School Year**
 - c. The Sierra-Plumas Joint Unified School District Office will be closed for Winter Break from December 25, 2017 through January 5, 2018 (returning January 8, 2018).
3. Staff Reports (5 minutes)
4. Board Members' Report (5 minutes)
5. Public Comment –This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

E. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held November 14, 2017**
2. Approval of Board Report – Checks Dated 11/1/2017 through 11/30/2017**

F. ACTION ITEMS

1. New Business
 - a. Accept notice of resignation from Elizabeth Elorza, Noon Supervisor, Loyalton High School, effective December 8, 2017
 - b. Authorization to fill Noon Supervisor position, .166 FTE (1 hour daily), Loyalton High School
 - c. Approval of increasing Amanda Osburn's 2017-2018 teaching assignment for one additional section; cost \$6,712 (Grant)
 - d. Authorization to increase Noon Supervision Classified Salary Schedule to \$11.00 per hour, per California Minimum Wage Law, effective January 1, 2018** (Grant)
 - e. Approval of purchase of John Deere tractor for use at Loyalton Elementary School, Loyalton High School and County/District office facilities. Cost: \$27,383.63** (Grant)

- f. Adoption of 2017-2018 First Interim Actuals and Criteria & Standards Report as of October 31, 2017** (Griesert)

Approval of BOARD POLICIES AND ADMINISTRATIVE REGULATIONS as follows:

- g. Board Policy 0400, Comprehensive Plans, revision^^
- h. Board Policy and Administrative Regulation 0460, Local Control and Accountability Plan, revision^^
- i. Board Policy 0500, Accountability, revision^^
- j. Board Policy and Administrative Regulation 1113, District and School Web Sites (Choose Option 1 or 2), revision^^
- k. Board Policy 3513.4, Drug and Alcohol Free Schools, new^^
- l. Administrative Regulation 3515.6, Criminal Background Checks for Contractors, revision^^
- m. Board Policy 4140 / 4240 / 4340, Bargaining Units, revision^^
- n. Approval to Delete Board Policy and Administrative Regulation 0520.2, Title I Program Improvement Schools
- o. Approval to Delete Board Policy 0520.3, Title I Program Improvement Districts

G. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on January 9, 2018, at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
- 2. Suggested Agenda items
 - a. _____
 - b. _____

H. ADJOURN



Dr. Merrill M. Grant, Superintendent

**enclosed

*handout

^^County agenda backup

**AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**
Immediately following the 6:00 pm meeting of the Sierra County Board of Education
December 12, 2017

Downieville School, 130 School St., Downieville, CA 95936

Video conferencing will be available at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118

In the case of a technological difficulty at either school site, videoconferencing will not be available.

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra-Plumas Joint Unified School District, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)

- A. CALL TO ORDER
(Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. APPROVAL OF AGENDA

ANNUAL ORGANIZATIONAL MEETING

BOARD ORGANIZATION

1. Election of Officers for 2018

The Superintendent will call for the election of a President. After the election is completed, the Superintendent will turn the meeting over to the newly elected President. The President will then call for the election of the Vice-President and the Clerk of the Board.

- a. President
- b. Vice-President
- c. Clerk

2. The President will appoint Board Representatives to the Following Committees:

- a. Nominate and Appoint Two Board Members to Facility Committee
Currently: DRISCOLL/HALL
- b. Nominate and Appoint Two Board Members to Negotiations Committee
Currently: DRYDEN/WRIGHT
- c. Nominate and Appoint Two Board Members to Transportation Committee-West Side
Currently: HALL/WRIGHT
- d. Nominate and Appoint Two Board Members to Transportation Committee-East Side
Currently: DRYDEN/MOORE

3. Approval of Sierra-Plumas Joint Unified School District Governing Board Meeting Calendar for 2018^{^^}

D. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
 - a. Sierraville School Update
 - b. Presentation: Sierra-Plumas Joint Unified School District Dashboard Rollout**
 - c. Sierra Arts Council**
2. Business Report
 - a. Account Object Summary-Balance from 07/01/17 to 11/30/17**
 - b. Third Month Enrollments for the 2017-2018 School Year**
 - c. The Sierra-Plumas Joint Unified School District Office will be closed for Winter Break from December 25, 2017 through January 5, 2018 (returning January 8, 2018).
3. Staff Reports (5 minutes)
4. Board Members' Report (5 minutes)
5. Public Comment –This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

E. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held November 14, 2017**
2. Approval of Board Report – Checks Dated 11/1/2017 through 11/30/2017**

F. ACTION ITEMS

1. New Business
 - a. Accept notice of resignation from Elizabeth Elorza, Noon Supervisor, Loyalton High School, effective December 8, 2017
 - b. Authorization to fill Noon Supervisor position, .166 FTE (1 hour daily), Loyalton High School
 - c. Approval of increasing Amanda Osburn's 2017-2018 teaching assignment for one additional section; cost \$6,712 (Grant)
 - d. Authorization to increase Noon Supervision Classified Salary Schedule to \$11.00 per hour, per California Minimum Wage Law, effective January 1, 2018** (Grant)
 - e. Approval of purchase of John Deere tractor for use at Loyalton Elementary School, Loyalton High School and County/District office facilities. Cost: \$27,383.63** (Grant)

- f. Adoption of 2017-2018 First Interim Actuals and Criteria & Standards Report as of October 31, 2017** (Griesert)

Approval of BOARD POLICIES AND ADMINISTRATIVE REGULATIONS as follows:

- g. Board Policy 0400, Comprehensive Plans, revision^^
- h. Board Policy and Administrative Regulation 0460, Local Control and Accountability Plan, revision^^
- i. Board Policy 0500, Accountability, revision^^
- j. Board Policy and Administrative Regulation 1113, District and School Web Sites (Choose Option 1 or 2), revision^^
- k. Board Policy 3513.4, Drug and Alcohol Free Schools, new^^
- l. Administrative Regulation 3515.6, Criminal Background Checks for Contractors, revision^^
- m. Board Policy 4140 / 4240 / 4340, Bargaining Units, revision^^
- n. Approval to Delete Board Policy and Administrative Regulation 0520.2, Title I Program Improvement Schools
- o. Approval to Delete Board Policy 0520.3, Title I Program Improvement Districts

G. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on January 9, 2018, at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
- 2. Suggested Agenda items
 - a. _____
 - b. _____

H. ADJOURN



Dr. Merrill M. Grant, Superintendent

**enclosed

*handout

^^County agenda backup

SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GOVERNING BOARD
MEETING SCHEDULE
YEAR 2018

The meetings are held on the second Tuesday of the month.

JANUARY 9, 2018.....	109 Beckwith Road, Loyalton CA
FEBRUARY 13, 2018.....	130 School Street, Downieville CA
MARCH 13, 2018	109 Beckwith Road, Loyalton CA
APRIL 10, 2018	130 School Street, Downieville CA
MAY 8, 2018.....	109 Beckwith Road, Loyalton CA
JUNE 12, 2018.....	130 School Street, Downieville CA
JULY 10, 2018	109 Beckwith Road, Loyalton CA
AUGUST 14, 2018.....	130 School Street, Downieville CA
SEPTEMBER 11, 2018	109 Beckwith Road, Loyalton CA
OCTOBER 9, 2018	130 School Street, Downieville CA
NOVEMBER 13, 2018.....	109 Beckwith Road, Loyalton CA
DECEMBER 11, 2018.....	130 School Street, Downieville CA

The **Sierra County Board of Education** regular meetings will begin at 6:00 pm.

The **Sierra-Plumas Joint Unified School District Governing Board** regular meetings are scheduled to begin immediately following the meeting of the Sierra County Board of Education.

Closed Session may be held before or after the regular meetings.

Special Meetings and Emergency Meetings are held in Loyalton, CA, unless otherwise decided by the Board President.

Hannah Tomatis

Subject: FW: Artists in School Grant Agreements
Attachments: AIS Eng Grant Agreement 17-18003.jpg; AIS Exp Grant Agreement 17-18002.jpg; AIS Exposure Budget 2017-2018.xlsx; AIS Engagement 17-18 Budget.xlsx

From: BJ Jordan [mailto:bj@sierracountyartscouncil.org]
Sent: Tuesday, December 05, 2017 3:17 PM
To: Hannah Tomatis <htomatis@spjUSD.org>; Merrill Grant <mgrant@spjUSD.org>
Subject: Artists in School Grant Agreements

Hi Hannah,

Please find attached the fully executed grant agreements from the California Arts Council to fund the Artists in Schools Engagement and Exposure programs.

This important program funds arts education in Loyalton and Downieville Schools. It pays for music, dance and graphic arts educations and for field trips and assemblies.

I have contacted Ms. White, Mr. Jones and Ms. Taylor to help coordinate activities.

Dr. Grant has dedicated matching funds of \$5,000 for each program totaling matching funds of \$10,000 from SPJUSD. I have attached a budget. This budget changed slightly from the original budget in that we are paying wages to Ludi Hinrichs(music) (originally \$4,000) \$5,000. We are paying Kathy Fischer(dance) \$3,000(originally \$4,000). The budget works out the same.

Thank you for your supports of arts education in Sierra County Schools. We appreciate the support of SPJUSD for this important program.

Please call me at 289-3673 if you have any questions. Let me know if you need anything else.

Best Wishes
BJ

B.J. Jordan, Executive Director
Sierra County Arts Council
State-Local Partner with the California Arts Council
P.O. Box 546, Downieville CA 95936
(530)289-9822 home (530)289-3673
info@sierracountyartscouncil.org



STATE OF CALIFORNIA
STANDARD AGREEMENT
 STD 213 (Rev 06/03)

AGREEMENT NUMBER

EXP-16-00073

REGISTRATION NUMBER

1. This Agreement is entered into between the State Agency and the Contractor named below:

STATE AGENCY'S NAME

California Arts Council

CONTRACTOR'S NAME

Sierra County Arts Council

2. The term of this Agreement is: 06/01/17 through 05/31/18

3. The maximum amount of this Agreement is: \$ 7,200

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work

Exhibit B – Budget Detail and Payment Provisions

Exhibit C* – General Terms and Conditions : GTC

Exhibit ~~D~~ – Special Terms and Conditions located at <http://www.arts.ca.gov/programs/forms.php>

Items shown with an Asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto. These documents can be viewed at <http://arts.ca.gov/files/GTC April 2017.pdf>.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR

CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.)

Sierra County Arts Council

BY (Authorized Signature)

Beverly Jordan

DATE SIGNED (Do not type)

7-20-17

PRINTED NAME AND TITLE OF PERSON SIGNING

Beverly Jordan - Executive Director

ADDRESS

P.O. Box 546
 Downieville, CA 95936

STATE OF CALIFORNIA

AGENCY NAME

California Arts Council

BY (Authorized Signature)

Ayanna Kiburi

DATE SIGNED (Do not type)

8/8/17

PRINTED NAME AND TITLE OF PERSON SIGNING

Ayanna Kiburi, Deputy Director

ADDRESS

1300 I St., Ste. 930, Sacramento, CA 95814

California Department of General Services Use Only

Exempt per:

Preliminary Budget
 Artists in School Exposure
 2017/2018

Field Trips			Amount
Crocker Art Museum Downieville School			
44 students	Admission \$4 per student	Travel	\$ 1,200.00
		Admission	\$ 176.00
Reno Museum of Art Loyalton Elementary			
3-6 grades	104 Admission \$5 per student	Travel	\$ 2,003.00
K-2 grades	63 Admission \$3 per student	Admission	\$ 709.00
Reno Museum of Art Loyalton Middle & High Schools			
190 Students	Admission \$	3 Travel	\$ 2,003.00
		Admission	\$ 570.00
Total Field Trips			\$ 6,661.00

Assemblies Loyalton & Downieville Schools

All proposals include performances & transportation to Loyalton & Downieville

Ludi Hinrichs: The Joy of Music Across the World	\$ 800.00
Truck Dance Factory: Dance as a Universal Language	\$ 3,000.00
B Street Theatre: Fantasy Festival \$550 each performance & transportation	\$ 1,500.00
Total Assemblies	\$ 5,300.00
Total AIS Assemblies and Field Trips	\$ 11,961.00
Administration	\$ 1,500.00
Total AIS Exposure Program	\$ 13,461.00

STANDARD AGREEMENT

STD 213 (Rev 06/03)

AGREEMENT NUMBER

AIE-17-00066

REGISTRATION NUMBER

1. This Agreement is entered into between the State Agency and the Contractor named below:

STATE AGENCY'S NAME

California Arts Council

CONTRACTOR'S NAME

Sierra County Arts Council

2. The term of this Agreement is: 07/01/17 through 06/30/18

3. The maximum amount of this Agreement is: \$ 8,000

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work

Exhibit B – Budget Detail and Payment Provisions

Exhibit C* – General Terms and Conditions: GTC

Exhibit D – Special Terms and Conditions located at <http://www.arts.ca.gov/programs/forms.php>

Items shown with an Asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto. These documents can be viewed at <http://arts.ca.gov/files/GTC April 2017.pdf>.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR

CONTRACTOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.)

Sierra County Arts Council

BY (Authorized Signature)

Beverly Jordan

DATE SIGNED (Do not type)

8/3/2017

PRINTED NAME AND TITLE OF PERSON SIGNING

Beverly Jordan

ADDRESS

P.O. Box 546 212 Main St.
Downieville, CA 95936

STATE OF CALIFORNIA

AGENCY NAME

California Arts Council

BY (Authorized Signature)

Ayanna Kiburi

DATE SIGNED (Do not type)

8/16/17

PRINTED NAME AND TITLE OF PERSON SIGNING

Ayanna Kiburi, Deputy Director

ADDRESS

1300 I St., Ste. 930, Sacramento, CA 95814

California Department of
General Services Use Only

Exempt per:

Artists in School Budget 2017/2018

FUNDS

CAC AIS Grant	\$ 8,000.00
Matching funds	\$ 8,000.00
TOTAL FUNDS	\$ 16,000.00

EXPENSES

Ludi Hinrichs	Music Downieville School K-5	\$ 5,000.00
Kathy Fischer	Dance Downieville Schools K-12	\$ 3,000.00
Katherin Genasci	Graphic Arts Loyalton Schools 8-12	\$ 6,000.00
Total		\$ 14,000.00

Administration

SCAC	\$ 2,000.00
Total	\$ 2,000.00
TOTAL EXPENSES	\$ 16,000.00

MATCHING FUNDS

SPJUSD	\$ 5,000.00
Donations	\$ 1,000.00
SCAC	\$ 2,000.00
TOTAL MATCH	\$ 8,000.00

Balances through November						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,580,899.00	1,580,899.00	1,072,803.06	474,295.99	33,799.95
1115	Extra Duty Hourly	5,000.00	5,000.00		2,420.00	2,580.00
1120	Certificated Substitutes	23,161.00	23,161.00		12,965.00	10,196.00
1300	Certificated Superv/Admin Sala	220,570.00	220,570.00	130,409.44	91,049.60	889.04-
1310	Teacher In Charge/Head Teacher	16,000.00	16,000.00			16,000.00
1900	Other Certificated Salaries	39,850.00	39,850.00	23,245.60	16,604.00	.40
	Total for Object 1000	1,885,480.00	1,885,480.00	1,226,458.10	597,334.59	61,687.31
2100	Instructional Aides Salaries	165,947.00	165,947.00	144,043.35	57,244.95	35,341.30-
2115	Inst. Aide Extra Duty				132.33	132.33-
2120	Instructional Aides Substitute				1,392.32	1,392.32-
2200	Classified Support Salaries	285,754.00	285,754.00	146,913.29	117,787.40	21,053.31
2201	Bus Driver	65,294.00	65,294.00	18,908.93	14,274.16	32,110.91
2205	Per Diem - Same Day Travel				33.00	33.00-
2215	Classified Extra Duty				1,400.19	1,400.19-
2220	Classified Support Substitute	5,405.00	5,405.00		21,093.79	15,688.79-
2300	Classified Sup/Admin Salaries	88,827.00	88,827.00	50,555.75	36,606.25	1,665.00
2400	Clerical & Office Salaries	142,336.00	142,336.00	66,539.74	54,107.74	21,688.52
2420	Clerical & Office Sub Salaries				270.10	270.10-
2900	Other Classified Salaries	22,526.00	22,526.00	5,746.90	2,570.15	14,208.95
	Total for Object 2000	776,089.00	776,089.00	432,707.96	306,912.38	36,468.66
3101	State Teachers Retirement Syst	397,392.00	397,392.00	169,711.50	81,786.11	145,894.39
3102	State Teachers Retirement Syst	10,328.00	10,328.00			10,328.00
3202	Public Employees Retirement Sy	105,737.00	111,522.00	60,828.17	39,339.40	11,354.43
3212	Pers Pickup-Classified Employe	5,785.00				.00
3311	OASDI-Certificated Positions	16,843.00-	16,843.00-	13.36-	240.39	17,070.03-
3312	OASDI-Classified Positions	49,896.00	49,896.00	26,059.03	18,487.92	5,349.05
3321	Medicare-Certificated Position	24,300.00	24,300.00	15,577.87	8,148.16	573.97
3322	Medicare-Classified Positions	11,918.00	11,918.00	6,094.56	4,333.23	1,490.21
3401	Health & Welfare -Certificated	381,226.00	381,226.00	309,669.99	140,250.61	68,694.60-
3402	Health & Welfare-Classified Po	154,119.00	154,119.00	124,707.35	81,711.45	52,299.80-
3501	State Unemployment Insurance-C	940.00	940.00	613.20	313.04	13.76
3502	State Unemployment Insurance-	420.00	420.00	216.22	195.01	8.77
3601	Workers' Compensation Insuranc	68,598.00	68,598.00	39,007.22	19,152.78	10,438.00
3602	Workers' Compensation Insuranc	31,954.00	31,954.00	14,428.84	10,240.89	7,284.27
3901	Other Benefits, Certificated P	48,000.00	48,000.00		28,238.58	19,761.42
3902	Other Benefits, Classified Pos	18,516.00	18,516.00		3,990.00	14,526.00

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2018, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

Balances through November							Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Fund 01 - General FD (continued)							
Total for Object 3000		1,292,286.00	1,292,286.00	766,900.59	436,427.57	88,957.84	
4100	Textbooks	63,634.00	63,634.00	358.98	8,784.61	54,490.41	
4200	Books Other Than Textbooks			104.86	5,087.55	5,192.41-	
4300	Class Mat'l and Supplies	32,064.00	36,564.00	10,914.46	9,051.56	16,597.98	
4301	Class Consumable Mat'l	5,000.00	5,000.00	1,603.51	6,661.00	3,264.51-	
4302	Class Paper/Toner	9,500.00	9,500.00	529.31	7,116.11	1,854.58	
4305	Other Student M&S	19,525.00	19,525.00	6,074.11	4,753.54	8,697.35	
4320	Custodial Grounds Supplies	42,495.00	42,495.00	5,978.11	24,178.84	12,338.05	
4330	Office Supplies	17,231.00	17,231.00	874.59	7,236.47	9,119.94	
4350	Vehicle Maint. M&S	25,900.00	25,900.00	3,864.69	3,379.62	18,655.69	
4351	Vehicle FUEL	25,525.00	25,525.00	22,700.40	6,049.60	3,225.00-	
4399	M&S Misc -undesignated		40,000.00			40,000.00	
4400	Non-Capital Equipment (Up to \$	33,741.00	38,241.00	22,443.77	47,563.03	31,765.80-	
Total for Object 4000		274,615.00	323,615.00	75,446.79	129,861.93	118,306.28	
5100	Subagreement for Services	176,461.00	176,461.00	92,749.97	66,250.03	17,461.00	
5200	Travel & Conferences	58,381.00	72,498.00	6,772.29	16,397.77	49,327.94	
5300	Dues & Membership	9,026.00	9,026.00	1,393.60	7,204.00	428.40	
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		58,693.15	3,613.15-	
5510	Power	90,183.00	90,183.00	65,073.60	24,400.40	709.00	
5520	Garbage	12,813.00	12,813.00	5,430.90	1,636.78	5,745.32	
5530	Water	64,350.00	64,350.00	32,752.10	16,247.90	15,350.00	
5540	Propane	65,000.00	65,000.00	39,040.47	5,663.22	20,296.31	
5590	Miscellaneous Utilities	15,500.00	15,500.00	13,558.11	1,441.89	500.00	
5600	Rentals, Leases & Repairs	106,450.00	106,450.00	69,294.22	18,969.05	18,186.73	
5800	Services & Operating Expense	4,300.00	4,300.00	1,200.00	600.00	2,500.00	
5810	Legal Expenses	7,078.00	7,078.00	4,584.00	416.00	2,078.00	
5812	Board Election Expense	2,500.00	2,500.00			2,500.00	
5840	Audit Expense	17,000.00	17,000.00	4,000.00	13,300.00	300.00-	
5860	Solid Waste Tax	12,161.00	12,161.00	2,973.49	8,948.80	238.71	
5890	Contracts/Servic	445,552.00	445,552.00	389,360.30	71,396.38	15,204.68-	
5899	SCOE Interagency Reimburse			13,922.59	13,233.48	27,156.07-	
5900	Communications	3,875.00	3,875.00		2,288.25	1,586.75	
5910	Telephone-Monthly Service	17,252.00	17,252.00	6,154.88	1,496.83	9,600.29	
5920	T Lines	4,800.00	4,800.00			4,800.00	
5990	Other Communications	225.00	225.00		225.22	.22-	
Total for Object 5000		1,167,987.00	1,182,104.00	748,260.52	328,809.15	105,034.33	

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2018, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through November						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
6200	Building & Improvements	114,545.00	114,545.00			114,545.00
6400	Equipment	135,655.00	135,655.00			135,655.00
6500	Equipment Replacement	109,875.00	109,875.00	11,902.10	10,350.00	87,622.90
	Total for Object 6000	360,075.00	360,075.00	11,902.10	10,350.00	337,822.90
7110	Out-of-State Tuition	104,450.00	104,450.00			104,450.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	68,067.00	68,067.00			68,067.00
7619	Other Interfund Transfers Out	275,000.00	275,000.00		230,000.00	45,000.00
	Total for Object 7000	447,517.00	447,517.00	.00	230,000.00	217,517.00
	Total for Fund 01 and Expense accounts	6,204,049.00	6,267,166.00	3,261,676.06	2,039,695.62	965,794.32
Fund 13 - Cafeteria						
2200	Classified Support Salaries	70,721.00	70,721.00	52,922.22	21,129.01	3,330.23-
2215	Classified Extra Duty				45.28	45.28-
2220	Classified Support Substitute				542.37	542.37-
	Total for Object 2000	70,721.00	70,721.00	52,922.22	21,716.66	3,917.88-
3202	Public Employees Retirement Sy	8,372.00	8,372.00	6,211.17	2,709.38	548.55-
3312	OASDI-Classified Positions	4,224.00	4,224.00	3,168.87	1,299.03	243.90-
3322	Medicare-Classified Positions	987.00	987.00	741.08	303.79	57.87-
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	12,275.62	5,182.04	79.34
3502	State Unemployment Insurance-	36.00	36.00	26.44	10.85	1.29-
3602	Workers' Compensation Insuranc	2,648.00	2,648.00	1,754.61	719.29	174.10
	Total for Object 3000	33,804.00	33,804.00	24,177.79	10,224.38	598.17-
4340	Food Service	9,011.00	9,011.00	4,277.37	827.81	3,905.82
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	45,758.00	45,758.00	27,337.06	15,269.71	3,151.23
	Total for Object 4000	59,769.00	59,769.00	31,614.43	16,097.52	12,057.05
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	2,800.00	2,800.00		1,805.32	994.68
5800	Services & Operating Expense	1,256.00	1,256.00	350.00		906.00
5890	Contracts/Servic	800.00	800.00		264.00	536.00
5900	Communications	421.00	421.00			421.00
	Total for Object 5000	5,987.00	5,987.00	350.00	2,069.32	3,567.68
	Total for Fund 13 and Expense accounts	170,281.00	170,281.00	109,064.44	50,107.88	11,108.68

Balances through November						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 40 - Dist Build						
6200	Building & Improvements	75,000.00	75,000.00		15,294.80	59,705.20
6500	Equipment Replacement	200,000.00	200,000.00	396,997.60	62,431.40	259,429.00-
Total for Fund 40, Expense accounts and Object 6000		275,000.00	275,000.00	396,997.60	77,726.20	199,723.80-
Fund 73 - Bechen						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
Total for Fund 73, Expense accounts and Object 5000		6,000.00	6,000.00	.00	.00	6,000.00
Total for Org 006 - Sierra-Plumas Joint Unified School District		6,655,330.00	6,718,447.00	3,767,738.10	2,167,529.70	783,179.20

ENROLLMENT BY SCHOOL MONTH 2017-2018

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP/SDC	TOTAL
Ending 2016-2017	179	60	97	25	23	1	included in site #	385
1st Day 2017-2018	203	51	107	27	22	1	included in site #	411
2017 CALPADS							included in site #	

Month	1	2	3	4	5	6	7	8	9	10	TOTAL
September	204	52	105	27	22	2	included in site #				412
October	204	52	105	28	22	2	included in site #				413
November	202	52	104	28	21	2	included in site #				409
December							included in site #				
January							included in site #				
February							included in site #				
March							included in site #				
April							included in site #				
May							included in site #				
June							included in site #				

2016-17	S-PJUSD	SCOE	Washoe
P2 ADA	361.33	1.7	15
2017-18	S-PJUSD	SCOE	Washoe
P1 ADA			
P2 ADA			

Enrollment difference from June 9, 2017, to

November 17, 2017: +24

Long Term ISP: LES 8 LHS 4

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

November 14, 2017

Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118
Teleconferenced to Downieville School, 130 School St., Downieville, CA 95936

A. CALL TO ORDER

President MOORE called the meeting to order at 6:40 pm.

B. ROLL CALL

PRESENT: Mr. Mike Moore, President
Ms. Patty Hall, Vice President
Mr. Allen Wright, Clerk
Mr. Tim Driscoll, Member
Ms. Sharon Dryden, Member

ABSENT: None

C. APPROVAL OF THE AGENDA

HALL/WRIGHT

5/0

D. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

- a. Sierraville School Update
Dr. Grant referred to the Board Policy revision regarding Sale or Lease of District-Owned Property up for approval. Dr. Grant recommended an appraisal and that legal opinion should follow.
- b. Early Release Wednesday
Time being used economically for professional development for all teachers.
Focusing on Multi-Tiered Systems of Support (MTSS) every fourth Wednesday.
Nov 29- Standards Based Workshop (Megan Meschery).
- c. Interdistrict Agreements were discussed

2. BUSINESS REPORT

- a. Account Object Summary-Balance from 07/01/17 to 10/31/2017
- b. 2nd Month Enrollments for the 2017-2018 School Year
- c. Letter from California Department of Education, 2017-18 Budget Approval
- d. Holiday Closures - School District Office Closed to the public:
 - November 23 and 24, 2017
 - December 25, 2017 through January 5, 2018 (returning on January 8)

3. Staff reports:

Loyalton Elementary School

- Parent/teacher conferences this week

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
November 14, 2017

- Early release days included outside speakers; assembly on citizenship, academics, attendance
- Basketball

Loyalton High School:

- WASC chairperson introduced
- Maintenance improvements include classroom furniture
- Teachers are working on RTIs, meeting with parents and continuing standards work
- Basketball

Downieville School:

- Parent meeting with senior class to make graduation/senior year plans
- Holiday at Main

4. BOARD MEMBERS' REPORTS

HALL: Experienced mine tour with the Downieville high school 16 to 1 Mine (donated tour). Loyalton Elementary School Kindergarten kids are doing the pledge of allegiance at the Board of Supervisors meeting.

MOORE visited Loyalton Elementary School and Loyalton High School

5. PUBLIC COMMENT

The meeting opened at 6:50 pm for public comment and closed at 6:51pm without comment.

E. CONSENT CALENDAR

The following items were included on the consent calendar:

1. Approval of the minutes of the Regular Board meeting held October 10, 2017
2. Approval of Board Report – Checks Dated 10/1/17 through 10/31/17
HALL/DRISCOLL
5/0

F. ACTION ITEMS

1. New Business

1. In accordance with the Rodda Act, the Sierra-Plumas Teachers Association is Sunshining their proposal for the 2017-2018 school year.
Moore indicated the proposal was received/discussed and available to the public as presented in the County meeting
2. Approval of Appointment of Sharie Jackowiak, Bus Driver, .675 FTE, effective October 24, 2017
DRISCOLL/HALL
5/0
3. Approval of Appointment of Kristie Jacobsen, Administrative Assistant position, 1.0 FTE
DRISCOLL/HALL
5/0

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
November 14, 2017

4. Authorization for Superintendent to enter into an Agreement with Einen Grandi, Contractor
WRIGHT/HALL
5/0
5. Approval of Request of Waiver of Fees for Downieville Volunteer Fire Department to use
Downieville School Gym for weight/exercise training, 11-12-17 through ~~12-17-17~~ 12-16-18
WRIGHT/HALL
5/0
6. California Accountability Dashboard Presentation and Approval of Local Indicators
DRISCOLL/HALL
5/0

Approval of BOARD POLICIES AND ADMINISTRATIVE REGULATIONS as follows:
WRIGHT motioned to approve Item 7 through and including Item 14
WRIGHT/HALL
5/0

7. Board Policy 3280, Sale or Lease of District-Owned Property, revision
8. Board Policy and Administrative Regulation 4254, (Classified) Health and Welfare Benefits
9. Board Policy and Administrative Regulation 5113.1, Chronic Absence and Truancy, revision
10. Board Policy and Administrative Regulation 5113.12, NEW
11. Board Policy and Administrative Regulation 5117, revision
12. Administrative Regulation 5125.2, Withholding Grades, Diploma or Transcripts, revision
13. Board Policy 5131.6, Alcohol and Other Drugs, revision
14. Approval to Delete Exhibit 5131.63, Steroids

G. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on December 12, 2017, at Downieville School, 130
School St., Downieville, CA 95936, beginning with Closed Session, as needed, at 5 pm and the
Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.
2. Suggested Agenda items:
 - a. Election of Officers
 - b. Selection of Committees
 - c. First Interim

H. ADJOURN at 7:16 pm
DRISCOLL/HALL
5/0

Allen Wright, Clerk

Dr. Merrill M. Grant, Superintendent

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082003	11/09/2017	ADOBE SYSTEMS INCORPORATED	01-4300	ADOBE SOFTWARE RENEWAL		1,741.08
00082004	11/09/2017	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		104.82
00082005	11/09/2017	AMERIGAS	01-5540	PROPANE	3,990.29	
			01-5899	PROPANE	447.56	4,437.85
00082006	11/09/2017	AMS.NET C/O FREMONT BANK	01-5899	DATA CENTER UPGRADE W/BACKUP	3,450.00	
			01-6500	DATA CENTER UPGRADE W/BACKUP	10,350.00	13,800.00
00082007	11/09/2017	ADRIENNE ANILA	01-4300	PRO SUBSCRIPTION LESSON PLANNER	58.72	
			01-5200	HOTEL/PER DIEM	380.22	438.94
00082008	11/09/2017	AT&T	01-5890	PHONE SERVICES	36.87	
			01-5899	PHONE SERVICES	18.93	
			01-5910	PHONE SERVICES	367.89	423.69
00082009	11/09/2017	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		76.65
00082010	11/09/2017	B&H PHOTO-VIDEO REMITTANCE PROCESSING CENTER	01-4300	Battery pack/background	136.48	
				Unpaid Sales Tax	8.55-	127.93
00082011	11/09/2017	SUSAN BAKER	01-5200	TRAVEL EXPENSES	496.09	
			01-5899	TRAVEL EXPENSES	415.51	911.60
00082012	11/09/2017	BRENDAN O'KEEFFE TREE CARE	01-5890	TREE REMOVAL		8,300.00
00082013	11/09/2017	CALIFORNIANS DEDICATED TO EDUCATION FOUNDATION	01-5200	REGISTRATION		165.00
00082014	11/09/2017	CASA DEL MAR INN	01-5200	HOTEL ACCOMODATIONS		227.20
00082015	11/09/2017	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,460.83	
			01-5899	WATER AND SEWER - LOYALTON SITES	209.57	3,670.40
00082016	11/09/2017	CMC-NORTH	01-5200	REGISTRATION		175.00
00082017	11/09/2017	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		280.50
00082018	11/09/2017	EMPLOYMENT DEVELOPMENT DEPARTM	01-3502	3rd QTR QTR LOCAL EXPERIENCE CHARGE		41.89
00082019	11/09/2017	FOREST VIEW SCREENING	01-5890	DOT CONSORTIUM		95.00
00082020	11/09/2017	MERRILL GRANT	01-5200	MILEAGE/PER DIEM/HOTEL		437.38
00082021	11/09/2017	HARBOR FREIGHT TOOLS	01-4300	INSTRUCTIONAL SUPPLIES		51.84
00082022	11/09/2017	HUNT & SONS, INC.	01-5590	Heating oil		614.80
00082023	11/09/2017	INTERCONTINENTAL SAN FRANCISCO	01-5200	HOTEL ACCOMODATIONS		463.60
00082024	11/09/2017	SHARIE JACKOWIAK	01-5200	MILEAGE/REIMBURSEMENT		1,481.59
00082025	11/09/2017	JOSHUA'S IRONWORKS, INC.	01-5890	KEYS		20.69
00082026	11/09/2017	K 12 MANAGEMENT DBA FUELED	01-5890	ONLINE/ISP COURSES		1,750.00
00082027	11/09/2017	KENDRICK BOILER WORKS, INC	01-5600	BOILER MAINTENANCE		635.78
00082028	11/09/2017	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00082029	11/09/2017	LES SCHWAB TIRE CENTER	01-4350	Brake Replacement		1,729.60

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082030	11/09/2017	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	4,714.25	
			01-5899	ELECTRIC - LOYALTON SITES	169.37	4,883.62
00082031	11/09/2017	LOYALTON BOOSTER CLUB	01-4305	FUEL REIMBURSEMENT		50.35
00082032	11/09/2017	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		861.94
00082033	11/09/2017	MIKE MOORE	01-5200	MILEAGE	26.75	
			76-9576	H/W REIMBURSEMENT	693.17	719.92
00082034	11/09/2017	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	35.24	
			13-4700	CAFE FOOD/SUPPLIES	815.49	850.73
00082035	11/09/2017	OFFICE DEPOT	01-4301	Supplies	78.18	
			01-4302	Office Supplies	33.72	
			01-4330	Office Supplies	31.27	143.17
00082036	11/09/2017	PIONEER ATHLETICS	01-4305	Field cleaner		24.36
00082037	11/09/2017	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		157.94
00082038	11/09/2017	DOWNIEVILLE PTO	01-5890	REIMBURSEMENT		126.67
00082039	11/09/2017	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	132.14	
				COPIER MAINT. LHS/LES	609.99	742.13
00082040	11/09/2017	REED'S LOCKSMITHING, INC.	01-4320	LOCK AND KEY SERVICE		280.32
00082041	11/09/2017	RIDDEL ALL AMERICAN SPORTS CORP	01-5600	RECONDITIONING OF FOOTBALL EQUIP		84.30
00082042	11/09/2017	SCHOOL HEALTH CORPORATION	01-4330	NURSE SUPPLIES		114.45
00082043	11/09/2017	SCHOOL SPECIALTY	01-4300	BOOKCASE	233.08	
				PE equipment	80.55	313.63
00082044	11/09/2017	SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.00
00082045	11/09/2017	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00082046	11/09/2017	SIERRA HARDWARE	01-4320	Misc items for school maintenance		190.25
00082047	11/09/2017	SIERRA VALLEY HOME CENTER	01-4320	CUSTODIAL & MAINT. SUPPLIES	160.47	
				MAINT. SUPPLIES	727.47	
				MAINTENANCE SUPPLIES	387.35	
			01-4350	MISC. BUS SUPPLIES	16.08	1,291.37
00082048	11/09/2017	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES	171.55	
			13-4340	BANK SERVICE FEES	7.28	178.83
00082049	11/09/2017	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.00	
			01-5890	TRANSPORTATION	2,083.34	15,333.34
00082050	11/09/2017	SINGLETON AUMAN PC	01-5840	PROFESSIONAL AUDIT SERVICES		6,300.00
00082051	11/09/2017	STAPLES ADVANTAGE	01-4300	BINDERS	214.07	
			01-4301	class supplies	75.06	
				Classroom supplies	112.57	
				Expo Markers	89.15	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082051	11/09/2017	STAPLES ADVANTAGE	01-4302	OFFICE SUPPLIES	293.36	
				School Supplies	94.46	
				Toner	797.90-	
			01-4330	OFFICE SUPPLIES	404.43	
				School Supplies	16.78	
			01-4400	ROOM 4 TABLES	184.45	
			01-5899	OFFICE SUPPLIES	134.81	821.24
00082052	11/09/2017	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES	1,210.28	
			13-8221	COMMODITIES	1,134.88-	75.40
00082053	11/09/2017	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		116.00
00082054	11/09/2017	TIP INC.,PRINTING & GRAPHIX	01-4330	ENVELOPES	104.01	
			01-5899	ENVELOPES	34.67	138.68
00082055	11/09/2017	TRI COUNTY SCHOOLS INS. GR.	01-3902	NOV 2017 HEALTH INSURANCE	3,990.00	
			01-9535	NOV 2017 HEALTH INSURANCE	10,896.00	
			76-9576	NOV 2017 HEALTH INSURANCE	69,596.98	84,482.98
00082056	11/09/2017	US FOODSERVICE, INC.	13-4700	CAFETERIA - FOOD AND SUPPLIES		1,907.78
00082057	11/09/2017	VOYAGER FLEET SYSTEMS INC.	01-4305	FUEL FOR ATHLETIC TRIPS	747.23	
				Fuel for Field Trips	67.36	
			01-4351	BUS FUEL	2,346.03	
				Fuel for Maintenance	223.80	
			01-5200	Fuel for Ag	649.09	
				FUEL FOR MAINTENANCE	90.73	4,124.24
00082058	11/09/2017	ALLEN WRIGHT	01-5200	MILEAGE		6.69
Total Number of Checks					56	167,162.66

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	51	93,019.99
13	Cafeteria Fund	6	3,861.07
76	Warrant/Pass Though (payroll)	2	70,290.15
Total Number of Checks		56	167,171.21
Less Unpaid Sales Tax Liability			8.55
Net (Check Amount)			167,162.66

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Classified Salary Schedule

Position	A	B	C	D	E Yr 5	F Yr 8	G Yr 11	H Yr 14	I Yr 17	J Yr 20	K Yr 25
Noon Supervisor	11.00	11.20	11.37	11.84	12.33	12.95	13.57	14.24	14.95	15.69	16.48
Cafeteria Work	11.00	11.69	12.33	13.01	13.65	14.32	15.04	15.79	16.56	17.40	18.27
Cashier	12.16	12.87	13.59	14.34	15.08	15.82	16.62	17.47	18.34	19.26	20.22
Instructional Aide	12.16	12.87	13.59	14.34	15.08	15.82	16.62	17.47	18.34	19.26	20.22
Cook I	13.09	13.87	14.65	15.41	16.17	16.98	17.83	18.74	19.66	20.65	21.69
Library Aide	13.36	14.16	14.95	15.75	16.53	17.35	18.17	19.10	20.06	21.06	22.12
Custodian	14.16	15.01	15.84	16.70	17.53	18.39	19.34	20.31	21.31	22.39	23.51
Maintenance Custodian	15.16	16.04	16.89	17.76	18.63	19.57	20.56	21.57	22.63	23.79	24.97
Classroom Specialist	17.51	18.52	19.60	20.60	21.61	22.69	23.82	25.06	26.30	27.63	29.00
Plant Maint./Bus Driver	18.36	19.08	19.86	20.65	21.49	22.33	23.24	24.16	25.13	26.14	27.44
Transportation Clerk	12.74	13.51	14.28	15.04	15.76	16.56	17.41	18.28	19.19	20.15	21.16

Approved August 8, 2017, Transportation Clerk added September 12, 2017

Proposed December 12, 2017 - Minimum Wage Increase Effective 1/1/2018

Nevada Power Products
 1160 Glendale Ave
 Sparks, Nv 89431
 775-358-0114 FAX 775-358-4169

QUOTE

Name
 Loyalton
 Address

Richard M

Phone

Email

City

State Zip

Fax

ALL PRICING SUBJECT TO SELLERS ABILITY TO OBTAIN PRODUCTS PRIOR
 TO ANY PRICE CHANGES BY MANUFACTURER AND SUBJECT TO AVAILABILITY OF THE PRODUCTS

A. SALE PRICE

Price

1550 TerrainCu		\$13,828.00
62 in Rear discharge deck		\$3,736.00
47 inch snowblower		\$3,888.00
Hydraulics for snowblower	BTC10530	\$599.20
Ballast weights 59.91 each x2	R66949	\$119.32
Weight mount	TCB10303	\$112.36
Rops Canopy 4 post	BTC10334	\$1,700.23
Work lights	BTC10644	\$211.86
Block Heater	AR87167	\$80.90
Chains	TY15956	\$81.08
Windshield	TCB10620	\$492.20
Linkage for snowblower		\$444.00

CASH		PAYMENTS	
\$25,293.15	\$27,383.63		
SUB-TOTAL	TAXES @ 8.265% (IF APPLICABLE)	MONTHLY PAYMENT	TERMS

SALESMAN

MANAGER

G = General Ledger Data; S = Supplemental Data

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

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	4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,215.00	61,215.00	7,065.13	114,332.00	53,117.00	86.8%
4) Other Local Revenue		8600-8799	233,784.00	233,784.00	30,594.37	233,784.00	0.00	0.0%
5) TOTAL, REVENUES			5,256,588.00	5,256,588.00	1,174,665.92	5,260,996.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,732,889.00	1,732,889.00	391,237.76	1,784,060.00	(51,171.00)	-3.0%
2) Classified Salaries		2000-2999	724,701.00	724,701.00	211,695.81	766,578.00	(41,877.00)	-5.8%
3) Employee Benefits		3000-3999	1,064,837.00	1,064,837.00	300,250.57	1,149,832.00	(84,995.00)	-8.0%
4) Books and Supplies		4000-4999	250,117.00	250,117.00	102,704.81	294,312.00	(44,195.00)	-17.7%
5) Services and Other Operating Expenditures		5000-5999	1,105,137.00	1,105,137.00	242,735.98	1,113,291.00	(8,154.00)	-0.7%
6) Capital Outlay		6000-6999	101,298.00	101,298.00	0.00	101,298.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,215.00)	(4,215.00)	0.00	(5,270.00)	1,055.00	-25.0%
9) TOTAL, EXPENDITURES			5,079,214.00	5,079,214.00	1,248,624.93	5,308,551.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			177,374.00	177,374.00	(73,959.01)	(47,555.00)		
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	343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
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	(167,468.00)	(167,468.00)	0.00	(246,017.00)	(78,549.00)	46.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(510,535.00)	(510,535.00)	(230,000.00)	(548,161.00)		

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)			(333,161.00)	(333,161.00)	(303,959.01)	(595,716.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,032,715.00	3,032,715.00		3,589,706.00	556,991.00	18.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,715.00	3,032,715.00		3,589,706.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,589,706.00		
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00		2,993,990.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
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	518,756.00	518,756.00		533,284.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	621,000.00	621,000.00		630,000.00		
Unassigned/Unappropriated Amount		9790	1,556,398.00	1,556,398.00		1,827,306.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,761,498.00	1,761,498.00	1,009,588.00	1,741,992.00	(19,506.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	432,455.00	432,455.00	62,692.00	403,252.00	(29,203.00)	-6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	4,819.67	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	3,614.92	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	2,687,636.00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	211.89	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	46.69	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (E)	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, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	0.00	66,224.00	53,117.00	405.3%
Lottery - Unrestricted and Instructional Materials		8560	48,108.00	48,108.00	6,112.81	48,108.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	952.32	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			61,215.00	61,215.00	7,065.13	114,332.00	53,117.00	86.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	2,928.00	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	25,120.32	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	0.00	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	2,546.05	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			233,784.00	233,784.00	30,594.37	233,784.00	0.00	0.0%
TOTAL, REVENUES			5,256,588.00	5,256,588.00	1,174,665.92	5,260,996.00	4,408.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,456,469.00	1,456,469.00	305,534.88	1,507,044.00	(50,575.00)	-3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	236,570.00	236,570.00	72,419.68	237,166.00	(596.00)	-0.3%
Other Certificated Salaries		1900	39,850.00	39,850.00	13,283.20	39,850.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,732,889.00	1,732,889.00	391,237.76	1,784,060.00	(51,171.00)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	114,559.00	114,559.00	24,146.87	128,397.00	(13,838.00)	-12.1%
Classified Support Salaries		2200	356,453.00	356,453.00	114,463.07	390,558.00	(34,105.00)	-9.6%
Classified Supervisors' and Administrators' Salaries		2300	88,827.00	88,827.00	29,294.00	88,981.00	(154.00)	-0.2%
Clerical, Technical and Office Salaries		2400	142,336.00	142,336.00	41,999.31	150,325.00	(7,989.00)	-5.6%
Other Classified Salaries		2900	22,526.00	22,526.00	1,792.56	8,317.00	14,209.00	63.1%
TOTAL, CLASSIFIED SALARIES			724,701.00	724,701.00	211,695.81	768,578.00	(41,877.00)	-5.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	245,081.00	245,081.00	53,992.77	253,443.00	(8,362.00)	-3.4%
PERS		3201-3202	97,065.00	97,065.00	27,481.95	98,514.00	(1,449.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	59,677.00	59,677.00	21,227.86	83,044.00	(23,367.00)	-39.2%
Health and Welfare Benefits		3401-3402	504,010.00	504,010.00	149,371.54	582,767.00	(78,757.00)	-15.6%
Unemployment Insurance		3501-3502	1,236.00	1,236.00	315.55	1,296.00	(60.00)	-4.9%
Workers' Compensation		3601-3602	91,252.00	91,252.00	19,622.32	84,992.00	6,260.00	6.9%
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	66,516.00	66,516.00	28,238.58	45,776.00	20,740.00	31.2%
TOTAL, EMPLOYEE BENEFITS			1,064,837.00	1,064,837.00	300,250.57	1,149,832.00	(84,995.00)	-8.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	50,000.00	51.48	50,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	168,026.00	168,026.00	56,045.47	210,526.00	(42,500.00)	-25.3%
Noncapitalized Equipment		4400	32,091.00	32,091.00	46,607.86	33,786.00	(1,695.00)	-5.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250,117.00	250,117.00	102,704.81	294,312.00	(44,195.00)	-17.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	176,461.00	176,461.00	53,000.03	176,461.00	0.00	0.0%
Travel and Conferences		5200	27,709.00	27,709.00	398.77	35,826.00	(8,117.00)	-29.3%
Dues and Memberships		5300	9,026.00	9,026.00	7,014.20	9,063.00	(37.00)	-0.4%
Insurance		5400-5450	55,080.00	55,080.00	58,693.15	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	245,333.00	245,333.00	34,596.32	245,333.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,450.00	105,450.00	17,051.18	105,450.00	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	459,926.00	459,926.00	68,339.92	459,926.00	0.00	0.0%
Communications		5900	26,152.00	26,152.00	3,642.41	26,152.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,105,137.00	1,105,137.00	242,735.98	1,113,291.00	(8,154.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			101,298.00	101,298.00	0.00	101,298.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,215.00)	(4,215.00)	0.00	(5,270.00)	1,055.00	-25.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,215.00)	(4,215.00)	0.00	(5,270.00)	1,055.00	-25.0%
TOTAL, EXPENDITURES			5,079,214.00	5,079,214.00	1,248,624.93	5,308,551.00	(229,337.00)	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	68,067.00	68,067.00	0.00	72,144.00	(4,077.00)	-6.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	230,000.00	230,000.00	45,000.00	16.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(167,468.00)	(167,468.00)	0.00	(246,017.00)	(78,549.00)	46.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(167,468.00)	(167,468.00)	0.00	(246,017.00)	(78,549.00)	46.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(510,535.00)	(510,535.00)	(230,000.00)	(548,161.00)	(37,626.00)	7.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,657.00	111,657.00	13,535.38	101,543.00	(10,114.00)	-9.1%
3) Other State Revenue		8300-8599	500,189.00	500,189.00	4,479.09	222,072.00	(278,117.00)	-55.6%
4) Other Local Revenue		8600-8799	2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5%
5) TOTAL, REVENUES			614,300.00	614,300.00	28,014.47	336,069.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
2) Classified Salaries		2000-2999	51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9%
3) Employee Benefits		3000-3999	227,449.00	227,449.00	17,888.69	236,649.00	(9,200.00)	-4.0%
4) Books and Supplies		4000-4999	24,498.00	24,498.00	16,779.99	42,824.00	(18,326.00)	-74.8%
5) Services and Other Operating Expenditures		5000-5999	62,850.00	62,850.00	28,518.40	77,055.00	(14,205.00)	-22.6%
6) Capital Outlay		6000-6999	258,777.00	258,777.00	0.00	100,982.00	157,795.00	61.0%
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	4,215.00	4,215.00	0.00	5,270.00	(1,055.00)	-25.0%
9) TOTAL, EXPENDITURES			781,768.00	781,768.00	101,293.50	682,718.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,468.00)	(167,468.00)	(73,279.03)	(346,649.00)		
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	167,468.00	167,468.00	0.00	246,017.00	78,549.00	46.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			167,468.00	167,468.00	0.00	246,017.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(73,279.03)	(100,632.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		100,632.00	100,632.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		100,632.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		100,632.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	66,847.00	66,847.00	0.00	66,847.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,058.00	28,058.00	0.00	11,543.00	(16,515.00)	-58.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	2,924.00	2,924.00	810.38	2,924.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.3%
TOTAL, FEDERAL REVENUE			111,657.00	111,657.00	13,535.38	101,543.00	(10,114.00)	-9.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	13,634.00	13,634.00	4,479.09	13,634.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	0.00	0.00	(209,420.00)	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	223,608.00	223,608.00	0.00	154,911.00	(68,697.00)	-30.7%
TOTAL, OTHER STATE REVENUE			500,189.00	500,189.00	4,479.09	222,072.00	(278,117.00)	-55.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFE (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5%
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	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5%
TOTAL, REVENUES			614,300.00	614,300.00	28,014.47	336,069.00	(278,231.00)	-45.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	162,639.00	162,639.00	3,233.18	161,465.00	1,174.00	0.7%
PERS		3201-3202	14,457.00	14,457.00	2,123.71	10,991.00	3,466.00	24.0%
OASDI/Medicare/Alternative		3301-3302	9,594.00	9,594.00	1,474.82	7,856.00	1,738.00	18.1%
Health and Welfare Benefits		3401-3402	31,335.00	31,335.00	9,798.12	49,020.00	(17,685.00)	-56.4%
Unemployment Insurance		3501-3502	124.00	124.00	19.05	109.00	15.00	12.1%
Workers' Compensation		3601-3602	9,300.00	9,300.00	1,239.81	7,208.00	2,092.00	22.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			227,449.00	227,449.00	17,888.69	236,649.00	(9,200.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,634.00	13,634.00	8,733.13	13,634.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	5,087.55	0.00	0.00	0.0%
Materials and Supplies		4300	9,214.00	9,214.00	2,188.59	25,540.00	(16,326.00)	-177.2%
Noncapitalized Equipment		4400	1,650.00	1,650.00	770.72	3,650.00	(2,000.00)	-121.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,498.00	24,498.00	16,779.99	42,824.00	(18,326.00)	-74.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,672.00	30,672.00	11,399.66	33,527.00	(2,855.00)	-9.3%
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	2,513.00	2,513.00	1,443.70	3,982.00	(1,469.00)	-58.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	150.84	1,108.00	(108.00)	-10.8%
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	28,665.00	28,665.00	15,524.20	38,438.00	(9,773.00)	-34.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,850.00	62,850.00	28,518.40	77,055.00	(14,205.00)	-22.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	114,545.00	114,545.00	0.00	28,394.00	86,151.00	75.2%
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	49,357.00	49,357.00	0.00	49,357.00	0.00	0.0%
Equipment Replacement		6500	94,875.00	94,875.00	0.00	23,231.00	71,644.00	75.5%
TOTAL, CAPITAL OUTLAY			258,777.00	258,777.00	0.00	100,982.00	157,795.00	61.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,215.00	4,215.00	0.00	5,270.00	(1,055.00)	-25.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,215.00	4,215.00	0.00	5,270.00	(1,055.00)	-25.0%
TOTAL, EXPENDITURES			781,768.00	781,768.00	101,293.50	682,718.00	99,050.00	12.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	167,468.00	167,468.00	0.00	246,017.00	78,549.00	46.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			167,468.00	167,468.00	0.00	246,017.00	78,549.00	46.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			167,468.00	167,468.00	0.00	246,017.00	(78,549.00)	46.9%

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	4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
2) Federal Revenue		8100-8299	191,657.00	191,657.00	13,535.38	181,543.00	(10,114.00)	-5.3%
3) Other State Revenue		8300-8599	561,404.00	561,404.00	11,544.22	336,404.00	(225,000.00)	-40.1%
4) Other Local Revenue		8600-8799	236,238.00	236,238.00	40,594.37	246,238.00	10,000.00	4.2%
5) TOTAL, REVENUES			5,870,888.00	5,870,888.00	1,202,680.39	5,597,065.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,885,480.00	1,885,480.00	414,113.78	1,929,023.00	(43,543.00)	-2.3%
2) Classified Salaries		2000-2999	776,089.00	776,089.00	226,926.21	841,553.00	(65,464.00)	-8.4%
3) Employee Benefits		3000-3999	1,292,286.00	1,292,286.00	318,139.26	1,386,481.00	(94,195.00)	-7.3%
4) Books and Supplies		4000-4999	274,615.00	274,615.00	119,484.80	337,136.00	(62,521.00)	-22.8%
5) Services and Other Operating Expenditures		5000-5999	1,167,987.00	1,167,987.00	271,254.38	1,190,346.00	(22,359.00)	-1.9%
6) Capital Outlay		6000-6999	360,075.00	360,075.00	0.00	202,280.00	157,795.00	43.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	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			5,860,982.00	5,860,982.00	1,349,918.43	5,991,269.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,906.00	9,906.00	(147,238.04)	(394,204.00)		
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	343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
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			(343,067.00)	(343,067.00)	(230,000.00)	(302,144.00)		

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)			(333,161.00)	(333,161.00)	(377,238.04)	(696,348.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,032,715.00	3,032,715.00		3,690,338.00	657,623.00	21.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,715.00	3,032,715.00		3,690,338.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,690,338.00		
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00		2,993,990.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
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	518,756.00	518,756.00		533,284.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	621,000.00	621,000.00		630,000.00		
Unassigned/Unappropriated Amount			1,556,398.00	1,556,398.00		1,827,306.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,761,498.00	1,761,498.00	1,009,588.00	1,741,992.00	(19,506.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	432,455.00	432,455.00	62,692.00	403,252.00	(29,203.00)	-6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	4,819.67	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	3,614.92	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	2,687,636.00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	211.89	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	46.69	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	66,847.00	66,847.00	0.00	66,847.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,058.00	28,058.00	0.00	11,543.00	(16,515.00)	-58.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	2,924.00	2,924.00	810.38	2,924.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.3%
TOTAL, FEDERAL REVENUE			191,657.00	191,657.00	13,535.38	181,543.00	(10,114.00)	-5.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	0.00	66,224.00	53,117.00	405.3%
Lottery - Unrestricted and Instructional Materials		8560	61,742.00	61,742.00	10,591.90	61,742.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	0.00	0.00	(209,420.00)	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	223,608.00	223,608.00	952.32	154,911.00	(68,697.00)	-30.7%
TOTAL, OTHER STATE REVENUE			561,404.00	561,404.00	11,544.22	336,404.00	(225,000.00)	-40.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	2,928.00	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	25,120.32	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	0.00	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,454.00	2,454.00	12,546.05	12,454.00	10,000.00	407.5%
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	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			236,238.00	236,238.00	40,594.37	246,238.00	10,000.00	4.2%
TOTAL REVENUES			5,870,888.00	5,870,888.00	1,202,680.39	5,597,065.00	(273,823.00)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,609,060.00	1,609,060.00	328,410.90	1,652,007.00	(42,947.00)	-2.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	236,570.00	236,570.00	72,419.68	237,166.00	(596.00)	-0.3%
Other Certificated Salaries		1900	39,850.00	39,850.00	13,283.20	39,850.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,885,480.00	1,885,480.00	414,113.78	1,929,023.00	(43,543.00)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	165,947.00	165,947.00	39,377.27	203,372.00	(37,425.00)	-22.6%
Classified Support Salaries		2200	356,453.00	356,453.00	114,463.07	390,558.00	(34,105.00)	-9.6%
Classified Supervisors' and Administrators' Salaries		2300	88,827.00	88,827.00	29,294.00	88,981.00	(154.00)	-0.2%
Clerical, Technical and Office Salaries		2400	142,336.00	142,336.00	41,999.31	150,325.00	(7,989.00)	-5.6%
Other Classified Salaries		2900	22,526.00	22,526.00	1,792.56	8,317.00	14,209.00	63.1%
TOTAL, CLASSIFIED SALARIES			776,089.00	776,089.00	226,926.21	841,553.00	(65,464.00)	-8.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	407,720.00	407,720.00	57,225.95	414,908.00	(7,188.00)	-1.8%
PERS		3201-3202	111,522.00	111,522.00	29,605.66	109,505.00	2,017.00	1.8%
OASDI/Medicare/Alternative		3301-3302	69,271.00	69,271.00	22,702.68	90,900.00	(21,629.00)	-31.2%
Health and Welfare Benefits		3401-3402	535,345.00	535,345.00	159,169.66	631,787.00	(96,442.00)	-18.0%
Unemployment Insurance		3501-3502	1,360.00	1,360.00	334.60	1,405.00	(45.00)	-3.3%
Workers' Compensation		3601-3602	100,552.00	100,552.00	20,862.13	92,200.00	8,352.00	8.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	66,516.00	66,516.00	28,238.58	45,776.00	20,740.00	31.2%
TOTAL, EMPLOYEE BENEFITS			1,292,286.00	1,292,286.00	318,139.26	1,386,481.00	(94,195.00)	-7.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	63,634.00	63,634.00	8,784.61	63,634.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	5,087.55	0.00	0.00	0.0%
Materials and Supplies		4300	177,240.00	177,240.00	58,234.06	236,066.00	(58,826.00)	-33.2%
Noncapitalized Equipment		4400	33,741.00	33,741.00	47,378.58	37,436.00	(3,695.00)	-11.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			274,615.00	274,615.00	119,484.80	337,136.00	(62,521.00)	-22.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	176,461.00	176,461.00	53,000.03	176,461.00	0.00	0.0%
Travel and Conferences		5200	58,381.00	58,381.00	11,798.43	69,353.00	(10,972.00)	-18.8%
Dues and Memberships		5300	9,026.00	9,026.00	7,014.20	9,063.00	(37.00)	-0.4%
Insurance		5400-5450	55,080.00	55,080.00	58,693.15	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	247,846.00	247,846.00	36,040.02	249,315.00	(1,469.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,450.00	106,450.00	17,202.02	106,558.00	(108.00)	-0.1%
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	488,591.00	488,591.00	83,864.12	498,364.00	(9,773.00)	-2.0%
Communications		5900	26,152.00	26,152.00	3,642.41	26,152.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,167,987.00	1,167,987.00	271,254.38	1,190,346.00	(22,359.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	114,545.00	114,545.00	0.00	28,394.00	86,151.00	75.2%
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	135,655.00	135,655.00	0.00	135,655.00	0.00	0.0%
Equipment Replacement		6500	109,875.00	109,875.00	0.00	38,231.00	71,644.00	65.2%
TOTAL, CAPITAL OUTLAY			360,075.00	360,075.00	0.00	202,280.00	157,795.00	43.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,860,982.00	5,860,982.00	1,349,918.43	5,991,269.00	(130,287.00)	-2.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	68,067.00	68,067.00	0.00	72,144.00	(4,077.00)	-6.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	230,000.00	230,000.00	45,000.00	16.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(343,067.00)	(343,067.00)	(230,000.00)	(302,144.00)	(40,923.00)	-11.9%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	76,348.00	76,348.00	1,674.29	76,348.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	89.51	5,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,366.00	20,366.00	482.50	20,366.00	0.00	0.0%
5) TOTAL, REVENUES			102,214.00	102,214.00	2,246.30	102,214.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5.0%
3) Employee Benefits		3000-3999	33,804.00	33,804.00	6,781.26	34,353.00	(549.00)	-1.6%
4) Books and Supplies		4000-4999	59,769.00	59,769.00	11,101.57	59,769.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,987.00	5,987.00	2,069.32	5,987.00	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			170,281.00	170,281.00	34,289.02	174,358.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,067.00)	(68,067.00)	(32,022.72)	(72,144.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	68,067.00	68,067.00	0.00	72,144.00	4,077.00	6.0%
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			68,067.00	68,067.00	0.00	72,144.00		

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	(32,022.72)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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	76,348.00	76,348.00	0.00	76,348.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	1,674.29	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			76,348.00	76,348.00	1,674.29	76,348.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,500.00	5,500.00	89.51	5,500.00	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			5,500.00	5,500.00	89.51	5,500.00	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	20,366.00	20,366.00	482.50	20,366.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,366.00	20,366.00	482.50	20,366.00	0.00	0.0%
TOTAL, REVENUES			102,214.00	102,214.00	2,246.30	102,214.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,372.00	8,372.00	1,815.04	8,914.00	(542.00)	-6.5%
OASDI/Medicare/Alternative		3301-3302	5,211.00	5,211.00	1,058.55	5,483.00	(272.00)	-5.2%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	3,428.38	17,457.00	80.00	0.5%
Unemployment Insurance		3501-3502	36.00	36.00	7.15	38.00	(2.00)	-5.6%
Workers' Compensation		3601-3602	2,648.00	2,648.00	474.14	2,461.00	187.00	7.1%
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			33,804.00	33,804.00	6,781.26	34,353.00	(549.00)	-1.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,011.00	9,011.00	785.29	9,011.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	45,758.00	45,758.00	10,316.28	45,758.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,769.00	59,769.00	11,101.57	59,769.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	710.00	710.00	0.00	710.00	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	2,800.00	2,800.00	1,805.32	2,800.00	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	2,056.00	2,056.00	264.00	2,056.00	0.00	0.0%
Communications		5900	421.00	421.00	0.00	421.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,987.00	5,987.00	2,069.32	5,987.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	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			170,281.00	170,281.00	34,269.02	174,358.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	68,067.00	68,067.00	0.00	72,144.00	4,077.00	6.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,067.00	68,067.00	0.00	72,144.00	4,077.00	6.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			68,067.00	68,067.00	0.00	72,144.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	275,000.00	275,000.00	77,726.20	505,000.00	(230,000.00)	-83.6%
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			275,000.00	275,000.00	77,726.20	505,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(275,000.00)	(275,000.00)	(77,726.20)	(505,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
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			275,000.00	275,000.00	230,000.00	230,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	152,273.80	(275,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						275,000.00	275,000.00	New
a) As of July 1 - Unaudited		9791	0.00	0.00				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		275,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		275,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	15,294.80	75,000.00	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	200,000.00	200,000.00	62,431.40	430,000.00	(230,000.00)	-115.0%
TOTAL, CAPITAL OUTLAY			275,000.00	275,000.00	77,726.20	505,000.00	(230,000.00)	-83.6%
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			275,000.00	275,000.00	77,726.20	505,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			275,000.00	275,000.00	230,000.00	230,000.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,800.00	6,800.00	1,997.08	6,800.00	0.00	0.0%
5) TOTAL REVENUES			6,800.00	6,800.00	1,997.08	6,800.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			6,000.00	6,000.00	0.00	6,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			800.00	800.00	1,997.08	800.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			800.00	800.00	1,997.08	800.00		
F. NET POSITION								
1) Beginning Net Position						186,743.00	186,743.00	New
a) As of July 1 - Unaudited		9791	0.00	0.00				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		186,743.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		186,743.00		
2) Ending Net Position, June 30 (E + F1e)			800.00	800.00		187,543.00		
Components of Ending Net Position								
a) Net investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	800.00	800.00		187,543.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies								
Interest		8660	6,800.00	6,800.00	1,997.08	6,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,800.00	6,800.00	1,997.08	6,800.00	0.00	0.0%
TOTAL, REVENUES			6,800.00	6,800.00	1,997.08	6,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			6,000.00	6,000.00	0.00	6,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	394.80	394.80	394.80	394.80	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	394.80	394.80	394.80	394.80	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.85	0.85	0.85	0.85	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.85	0.85	0.85	0.85	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)	1.70	1.70	1.70	1.70	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	396.50	396.50	396.50	396.50	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	3,865,929.16	3,984,869.14	3,977,184.54	3,859,503.34	3,443,496.27	3,081,593.27	3,496,394.27	3,670,654.19
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	252,397.00	252,397.00	315,089.00	252,397.00	135,000.00	135,000.00	135,000.00	135,000.00
Property Taxes		64,726.42				940,673.00	403,145.00	
Miscellaneous Funds								
Federal Revenue		1,437.78		12,097.60	24,325.00	35,000.00	45,000.00	45,000.00
Other State Revenue		75.00		11,469.22	63,000.00	45,500.00	46,500.00	100,000.00
Other Local Revenue			25,904.53	1,647.43	80,000.00	1,500.00	6,500.00	1,000.00
Interfund Transfers In	12,799.92	302.49						
All Other Financing Sources								
TOTAL RECEIPTS	265,136.92	318,938.69	340,993.53	277,611.25	302,325.00	1,157,673.00	636,145.00	281,000.00
C. DISBURSEMENTS								
Certificated Salaries	24,960.10	25,710.10	179,661.21	183,782.37	189,350.00	189,350.00	189,350.00	189,350.00
Classified Salaries	34,870.54	47,740.47	71,990.26	72,324.94	76,828.00	76,828.00	76,828.00	76,828.00
Employee Benefits	57,846.17	34,519.50	112,010.22	113,763.37	133,550.00	133,550.00	133,550.00	133,550.00
Books and Supplies	3,211.75	45,061.68	42,790.80	28,420.57	20,000.00	15,000.00	5,000.00	25,000.00
Services	28,408.13	119,169.15	52,013.81	71,663.29	185,000.00	145,000.00	55,000.00	85,000.00
Capital Outlay						50,000.00		150,000.00
Other Outgo						50,000.00		0.00
Interfund Transfers Out				230,000.00		72,144.00		
All Other Financing Uses								
TOTAL DISBURSEMENTS	149,296.69	272,200.90	458,466.30	699,954.54	604,728.00	731,872.00	459,728.00	659,728.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	3,900.00							
Accounts Receivable	45,509.32	(627.40)	1,248.00	9,522.62	5,000.00	7,500.00	2,842.92	
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	49,409.32	(627.40)	1,248.00	9,522.62	5,000.00	7,500.00	2,842.92	0.00
Liabilities and Deferred Inflows								
Accounts Payable	182,931.36	53,794.99	1,456.43	3,186.40	64,500.00	18,500.00	5,000.00	19,576.11
Due To Other Funds								
Current Loans								
Unearned Revenues	42,062.31							
Deferred Inflows of Resources								
SUBTOTAL	224,993.67	53,794.99	1,456.43	3,186.40	64,500.00	18,500.00	5,000.00	19,576.11
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	(175,590.35)	(54,422.39)	(208.43)	6,336.22	(59,500.00)	(11,000.00)	(2,157.08)	(19,576.11)
E. NET INCREASE/DECREASE (B - C + D)	116,939.88	(7,684.60)	(117,681.20)	(416,007.07)	(361,903.00)	414,801.00	174,259.92	(398,304.11)
F. ENDING CASH (A + E)	3,984,869.14	3,977,184.54	3,859,503.34	3,443,496.27	3,081,593.27	3,496,394.27	3,670,654.19	3,272,350.08
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	3,272,350.08	2,976,122.08	3,518,469.70	3,075,419.74				
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment	135,000.00	135,000.00	135,000.00	127,964.00			2,145,244.00	2,145,244.00
Property Taxes	940,673.00	940,673.00	0.00	338,418.58			2,687,636.00	2,687,636.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	55,000.00	18,682.62	14,859.78				181,543.00	181,543.00
Other State Revenue	80,000.00	15,000.00	7,000.00	14,643.63			336,404.00	336,404.00
Other Local Revenue							246,238.00	246,238.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	270,000.00	1,109,355.62	156,859.78	481,026.21	0.00	0.00	5,597,065.00	5,597,065.00
C. DISBURSEMENTS								
Certificated Salaries	189,350.00	189,350.00	189,350.00	189,459.22			1,929,023.00	1,929,023.00
Classified Salaries	76,828.00	76,828.00	76,828.00	76,830.79			841,553.00	841,553.00
Employee Benefits	133,550.00	133,550.00	133,550.00	133,491.74			1,386,481.00	1,386,481.00
Books and Supplies	65,000.00	70,000.00	17,651.20				337,136.00	337,136.00
Services	101,500.00	45,000.00	182,530.54	120,061.08			1,190,346.00	1,190,346.00
Capital Outlay		2,280.00					202,280.00	202,280.00
Other Outgo		50,000.00		4,450.00			104,450.00	104,450.00
Interfund Transfers Out							302,144.00	302,144.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	566,228.00	567,008.00	599,909.74	524,292.83	0.00	0.00	6,293,413.00	6,293,413.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable							45,503.32	45,503.32
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	45,503.32	45,503.32
Liabilities and Deferred Inflows								
Accounts Payable							182,931.36	182,931.36
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	182,931.36	182,931.36
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(137,428.04)	(137,428.04)
E. NET INCREASE/DECREASE (B - C + D)	(296,228.00)	542,347.62	(443,049.96)	(43,266.62)	0.00	0.00	(633,776.04)	(633,776.04)
F. ENDING CASH (A + E)	2,976,122.08	3,518,469.70	3,075,419.74	3,032,153.12				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							3,032,153.12	3,032,153.12

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

Sierra-Plumas Joint Unified
Sierra County

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries								
Classified Salaries								
Employee Benefits								
Books and Supplies								
Services								
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

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

Sierra-Plumas Joint Unified
Sierra County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries								
Classified Salaries								
Employee Benefits								
Books and Supplies								
Services								
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable								
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12			3,032,153.12	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							3,032,153.12	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 12, 2017 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nona Griesert Telephone: (530) 993-1660, ext. *838
Title: Business Manager E-mail: ngriesert@spjUSD.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	

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	
		• 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?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a 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	

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,293,413.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	274,463.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	202,280.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	302,144.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	334,312.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				838,736.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	72,144.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,252,358.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		396.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,246.80
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,816,819.10	12,751.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,816,819.10	12,751.00
B. Required effort (Line A.2 times 90%)	4,335,137.19	11,475.90
C. Current year expenditures (Line I.E and Line II.B)	5,252,358.00	13,246.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 28,822.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,128,235.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.70%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	246,335.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	39,135.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,661.45
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	27.30
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	291,158.75
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	(144,447.48)
9. Carry-Forward Adjustment (Part IV, Line F)	146,711.27
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,052,511.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	679,833.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	193,736.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	95,076.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	217,299.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	39,625.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	114,849.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	803,117.55
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,872.70
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	174,358.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,391,277.25
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 5.40%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/lc/)
(Line A10 divided by Line B18) 2.72%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>291,158.75</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(133,582.07)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(133,277.18)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.14%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.13%) times Part III, Line B18); zero if positive	<u>(144,447.48)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(144,447.48)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.72%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-72,223.74) is applied to the current year calculation and the remainder (\$-72,223.74) is deferred to one or more future years:	<u>4.06%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-48,149.16) is applied to the current year calculation and the remainder (\$-96,298.32) is deferred to one or more future years:	<u>4.51%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(144,447.48)</u>

Approved indirect cost rate: 3.14%
Highest rate used in any program: 3.13%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	237,297.00	4,150.00	1.75%
01	3550	2,859.00	65.00	2.27%
01	7338	33,653.00	1,055.00	3.13%

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	4,832,880.00	2.66%	4,961,336.00	2.78%	5,099,228.00
2. Federal Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	114,332.00	0.00%	114,332.00	0.00%	114,332.00
4. Other Local Revenues	8600-8799	233,784.00	0.00%	233,784.00	0.00%	233,784.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(246,017.00)	-10.17%	(221,000.00)	-31.67%	(151,000.00)
6. Total (Sum lines A1 thru A5c)		5,014,979.00	3.06%	5,168,452.00	4.02%	5,376,344.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,784,060.00		1,819,741.00
b. Step & Column Adjustment				35,681.00		36,395.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,784,060.00	2.00%	1,819,741.00	2.00%	1,856,136.00
2. Classified Salaries						
a. Base Salaries				766,578.00		774,244.00
b. Step & Column Adjustment				7,666.00		7,743.00
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	766,578.00	1.00%	774,244.00	1.00%	781,987.00
3. Employee Benefits	3000-3999	1,149,832.00	0.67%	1,157,582.00	0.67%	1,165,332.00
4. Books and Supplies	4000-4999	294,312.00	-13.36%	255,000.00	0.00%	255,000.00
5. Services and Other Operating Expenditures	5000-5999	1,113,291.00	-30.39%	775,000.00	0.00%	775,000.00
6. Capital Outlay	6000-6999	101,298.00	-25.96%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,270.00)	0.00%	(5,270.00)	0.00%	(5,270.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	302,144.00	-75.18%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,610,695.00	-10.34%	5,030,747.00	1.03%	5,082,635.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(595,716.00)		137,705.00		293,709.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,589,706.00		2,993,990.00		3,131,695.00
2. Ending Fund Balance (Sum lines C and D1)		2,993,990.00		3,131,695.00		3,425,404.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	533,284.00		603,758.00		644,168.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
2. Unassigned/Unappropriated	9790	1,827,306.00		1,884,537.00		2,137,836.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,993,990.00		3,131,695.00		3,425,404.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,827,306.00		1,884,537.00		2,137,836.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)						
		2,457,306.00		2,524,537.00		2,777,836.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	101,543.00	0.00%	101,543.00	0.00%	101,543.00
3. Other State Revenues	8300-8599	222,072.00	0.00%	222,072.00	0.00%	222,072.00
4. Other Local Revenues	8600-8799	12,454.00	-80.30%	2,454.00	0.00%	2,454.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	246,017.00	-10.17%	221,000.00	-31.67%	151,000.00
6. Total (Sum lines A1 thru A5c)		582,086.00	-6.02%	547,069.00	-12.80%	477,069.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				144,963.00		96,680.00
b. Step & Column Adjustment				1,895.00		1,933.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,178.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	144,963.00	-33.31%	96,680.00	2.00%	98,613.00
2. Classified Salaries						
a. Base Salaries				74,975.00		53,893.00
b. Step & Column Adjustment				535.00		539.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(21,617.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	74,975.00	-28.12%	53,893.00	1.00%	54,432.00
3. Employee Benefits	3000-3999	236,649.00	-31.30%	162,582.00	1.64%	165,252.00
4. Books and Supplies	4000-4999	42,824.00	-18.27%	35,000.00	0.00%	35,000.00
5. Services and Other Operating Expenditures	5000-5999	77,055.00	-15.00%	65,500.00	-16.79%	54,502.00
6. Capital Outlay	6000-6999	100,982.00	26.90%	128,144.00	-50.06%	64,000.00
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	5,270.00	0.00%	5,270.00	0.00%	5,270.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		682,718.00	-19.87%	547,069.00	-12.80%	477,069.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(100,632.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		100,632.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Restricted program College Readiness Block Grant ending in 17/18 and not continuing into 18/19 and out years. Removed salaries and benefits from that program. Reduction in staffing for Title 1 program, removed salaries and benefits from out years.

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	4,832,880.00	2.66%	4,961,336.00	2.78%	5,099,228.00
2. Federal Revenues	8100-8299	181,543.00	0.00%	181,543.00	0.00%	181,543.00
3. Other State Revenues	8300-8599	336,404.00	0.00%	336,404.00	0.00%	336,404.00
4. Other Local Revenues	8600-8799	246,238.00	-4.06%	236,238.00	0.00%	236,238.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,597,065.00	2.12%	5,715,521.00	2.41%	5,853,413.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,929,023.00		1,916,421.00
b. Step & Column Adjustment				37,576.00		38,328.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,178.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,929,023.00	-0.65%	1,916,421.00	2.00%	1,954,749.00
2. Classified Salaries						
a. Base Salaries				841,553.00		828,137.00
b. Step & Column Adjustment				8,201.00		8,282.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(21,617.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	841,553.00	-1.59%	828,137.00	1.00%	836,419.00
3. Employee Benefits	3000-3999	1,386,481.00	-4.78%	1,320,164.00	0.79%	1,330,584.00
4. Books and Supplies	4000-4999	337,136.00	-13.98%	290,000.00	0.00%	290,000.00
5. Services and Other Operating Expenditures	5000-5999	1,190,346.00	-29.39%	840,500.00	-1.31%	829,502.00
6. Capital Outlay	6000-6999	202,280.00	0.43%	203,144.00	-31.58%	139,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
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	302,144.00	-75.18%	75,000.00	0.00%	75,000.00
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)		6,293,413.00	-11.37%	5,577,816.00	-0.32%	5,559,704.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(696,348.00)		137,705.00		293,709.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,690,338.00		2,993,990.00		3,131,695.00
2. Ending Fund Balance (Sum lines C and D1)		2,993,990.00		3,131,695.00		3,425,404.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	533,284.00		603,758.00		644,168.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
2. Unassigned/Unappropriated	9790	1,827,306.00		1,884,537.00		2,137,836.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,993,990.00		3,131,695.00		3,425,404.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,827,306.00		1,884,537.00		2,137,836.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,457,306.00		2,524,537.00		2,777,836.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		39.05%		45.26%		49.96%
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)						
		394.80		394.80		394.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,293,413.00		5,577,816.00		5,559,704.00
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)		6,293,413.00		5,577,816.00		5,559,704.00
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)		251,736.52		223,112.64		222,388.16
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)		251,736.52		223,112.64		222,388.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	76,348.00	0.00%	76,348.00	0.00%	76,348.00
3. Other State Revenues	8300-8599	5,500.00	0.00%	5,500.00	0.00%	5,500.00
4. Other Local Revenues	8600-8799	20,366.00	0.00%	20,366.00	0.00%	20,366.00
5. Other Financing Sources						
a. Transfers In	8900-8929	72,144.00	3.96%	75,000.00	0.00%	75,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		174,358.00	1.64%	177,214.00	0.00%	177,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	74,249.00	0.00%	74,249.00	0.00%	74,249.00
3. Employee Benefits	3000-3999	34,353.00	0.00%	34,353.00	0.00%	34,353.00
4. Books and Supplies	4000-4999	59,769.00	0.00%	59,769.00	0.00%	59,769.00
5. Services and Other Operating Expenditures	5000-5999	5,987.00	47.70%	8,843.00	0.00%	8,843.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	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. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	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 (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		174,358.00	1.64%	177,214.00	0.00%	177,214.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.00		0.00		0.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	230,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		230,000.00	-100.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	505,000.00	-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	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%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		505,000.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(275,000.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	275,000.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.00		0.00		0.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	302,144.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					72,144.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					230,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	302,144.00	302,144.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2017-18)	District Regular	395.00	394.80		
	Charter School	0.00	0.00		
	Total ADA	395.00	394.80	-0.1%	Met
1st Subsequent Year (2018-19)	District Regular	395.00	394.80		
	Charter School	0.00	0.00		
	Total ADA	395.00	394.80	-0.1%	Met
2nd Subsequent Year (2019-20)	District Regular	395.00	394.80		
	Charter School	0.00	0.00		
	Total ADA	395.00	394.80	-0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met
1st Subsequent Year (2018-19)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met
2nd Subsequent Year (2019-20)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	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	356	372	
Charter School		0	
Total ADA/Enrollment	356	372	95.7%
Second Prior Year (2015-16)			
District Regular	362	381	
Charter School		0	
Total ADA/Enrollment	362	381	95.0%
First Prior Year (2016-17)			
District Regular	361	363	
Charter School	0	0	
Total ADA/Enrollment	361	363	99.4%
		Historical Average Ratio:	96.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.2%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	395	413		
Charter School	0	0		
Total ADA/Enrollment	395	413	95.6%	Met
1st Subsequent Year (2018-19)				
District Regular	395	413		
Charter School	0	0		
Total ADA/Enrollment	395	413	95.6%	Met
2nd Subsequent Year (2019-20)				
District Regular	395	413		
Charter School	0	0		
Total ADA/Enrollment	395	413	95.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2017-18)	4,881,589.00		
1st Subsequent Year (2018-19)	4,992,407.00	4,961,336.00	-0.6%	Met
2nd Subsequent Year (2019-20)	5,062,712.00	5,099,228.00	0.7%	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)	3,358,322.01	4,556,101.91	73.7%
Second Prior Year (2015-16)	3,549,836.14	4,705,120.48	75.4%
First Prior Year (2016-17)	3,452,283.60	4,843,165.88	71.3%
Historical Average Ratio:			73.5%

	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):	69.5% to 77.5%	69.5% to 77.5%	69.5% to 77.5%

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-B8, B10)		
Current Year (2017-18)	3,700,470.00	5,308,551.00	69.7%	Met
1st Subsequent Year (2018-19)	3,751,567.00	4,955,713.00	75.7%	Met
2nd Subsequent Year (2019-20)	3,803,455.00	5,007,601.00	76.0%	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)	191,657.00	181,543.00	-5.3%	Yes
1st Subsequent Year (2018-19)	190,907.00	181,543.00	-4.9%	No
2nd Subsequent Year (2019-20)	190,907.00	181,543.00	-4.9%	No

Explanation:
(required if Yes)

17/18: Federal Revenue overestimated at budget adoption by approximately \$16,500. Federal Revenue underestimated for Small Rural Achievement Grant by approximately \$6,400.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	561,404.00	336,404.00	-40.1%	Yes
1st Subsequent Year (2018-19)	292,660.00	336,404.00	14.9%	Yes
2nd Subsequent Year (2019-20)	193,469.00	336,404.00	73.9%	Yes

Explanation:
(required if Yes)

Original budget did not include one time mandated block grant funding, overestimated Prop 39 Clean Energy funding, underestimated grant award for Ag Voc Ed Grant and anticipated revenue from College Readiness Block Grant that did not continue into 17/18 and out years..

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	236,238.00	246,238.00	4.2%	No
1st Subsequent Year (2018-19)	242,436.00	236,238.00	-2.6%	No
2nd Subsequent Year (2019-20)	246,123.00	236,238.00	-4.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	274,615.00	337,136.00	22.8%	Yes
1st Subsequent Year (2018-19)	216,312.00	290,000.00	34.1%	Yes
2nd Subsequent Year (2019-20)	180,945.00	290,000.00	60.3%	Yes

Explanation:
(required if Yes)

Original budget underestimated the needs for books and supplies in current year and two out years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	1,167,987.00	1,190,346.00	1.9%	No
1st Subsequent Year (2018-19)	900,000.00	840,500.00	-6.6%	Yes
2nd Subsequent Year (2019-20)	800,000.00	829,502.00	3.7%	No

Explanation:
(required if Yes)

18/19: District is making an effort to reduce expenditures. Original budget for 18/19 overestimated expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	989,299.00	764,185.00	-22.8%	Not Met
1st Subsequent Year (2018-19)	726,003.00	754,185.00	3.9%	Met
2nd Subsequent Year (2019-20)	630,499.00	754,185.00	19.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	1,442,602.00	1,527,482.00	5.9%	Not Met
1st Subsequent Year (2018-19)	1,116,312.00	1,130,500.00	1.3%	Met
2nd Subsequent Year (2019-20)	980,945.00	1,119,502.00	14.1%	Not 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)

17/18: Federal Revenue overestimated at budget adoption by approximately \$16,500. Federal Revenue underestimated for Small Rural Achievement Grant by approximately \$6,400.

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

Original budget did not include one time mandated block grant funding, overestimated Prop 39 Clean Energy funding, underestimated grant award for Ag Voc Ed Grant and anticipated revenue from College Readiness Block Grant that did not continue into 17/18 and out years..

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

- 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)

Original budget underestimated the needs for books and supplies in current year and two out years.

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

18/19: District is making an effort to reduce expenditures. Original budget for 18/19 overestimated expenditures.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 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		0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input 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)	39.1%	45.3%	50.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	13.0%	15.1%	16.7%

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)	(595,716.00)	5,610,695.00	10.6%	Met	
1st Subsequent Year (2018-19)	137,739.00	5,030,713.00	N/A	Met	
2nd Subsequent Year (2019-20)	293,743.00	5,082,801.00	N/A	Met	

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	2,993,990.00	Met
1st Subsequent Year (2018-19)	3,131,729.00	Met
2nd Subsequent Year (2019-20)	3,425,472.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	3,032,153.12	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.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	395	395	395
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): _____

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,293,413.00	5,577,782.00	5,559,670.00
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)	6,293,413.00	5,577,782.00	5,559,670.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	251,736.52	223,111.28	222,386.80
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	251,736.52	223,111.28	222,386.80

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	630,000.00	640,000.00	640,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,827,306.00	1,884,571.00	2,137,904.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,457,306.00	2,524,571.00	2,777,904.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	39.05%	45.26%	49.97%
District's Reserve Standard (Section 10B, Line 7):	251,736.52	223,111.28	222,386.80
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?

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(167,468.00)	(246,017.00)	46.9%	78,549.00	Not Met
1st Subsequent Year (2018-19)	(222,717.00)	(221,000.00)	-0.8%	(1,717.00)	Met
2nd Subsequent Year (2019-20)	(200,321.00)	(151,000.00)	-24.6%	(49,321.00)	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)	343,067.00	302,144.00	-11.9%	(40,923.00)	Not Met
1st Subsequent Year (2018-19)	118,169.00	75,000.00	-36.5%	(43,169.00)	Not Met
2nd Subsequent Year (2019-20)	69,944.00	75,000.00	7.2%	5,056.00	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)

17/18: Reorganization and additional services require increase contribution for Title I and CTE grant contributions.
19/20: District plans to reorganize and reduce expenditures in Title I and other restricted programs.

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

Explanation:
(required if NOT met)

17/18: Transfers out for building improvements were reduced for the Loyalton High School Site. Downieville HVAC replacement increased.
18/19: Transfers out reduced for all other programs except Cafeteria. 18/19 and 19/20 transfers out anticipated to be for Cafeteria program.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

No

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

n/a

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Unrestricted Revenue	Accrued Vacation	12,862

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				12,862

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	22,964	12,862	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	22,964	12,862	0	0
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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)

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	1,033,624.00	1,033,624.00
b. OPEB unfunded actuarial accrued liability (UAAL)	1,033,624.00	1,033,624.00

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

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2017-18)	133,535.00	133,535.00
1st Subsequent Year (2018-19)	133,535.00	133,535.00
2nd Subsequent Year (2019-20)	133,535.00	133,535.00

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

Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00

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

Current Year (2017-18)	89,800.00	89,800.00
1st Subsequent Year (2018-19)	87,681.00	87,681.00
2nd Subsequent Year (2019-20)	82,405.00	82,405.00

d. Number of retirees receiving OPEB benefits

Current Year (2017-18)	5	5
1st Subsequent Year (2018-19)	5	5
2nd Subsequent Year (2019-20)	4	4

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

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

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	24.4	25.4	25.4	25.4

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

24,453

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)
Yes	Yes	Yes
525,972	528,420	531,234
76.0%	75.0%	75.0%
1.0%	1.0%	1.0%

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
48,545	49,759	51,003
2.5%	2.5%	2.5%

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	25.0	24.8	24.8	24.8

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

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

5. Salary settlement:

	Current Year (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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or
Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	244,115	245,835	247,599
3. Percent of H&W cost paid by employer	67.0%	67.0%	67.0%
4. Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	12,552	17,584	18,024
3. Percent change in step & column over prior year	4.0%	3.0%	3.0%

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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	4.9	2.9	2.9	2.9

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

4,800

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
	91,030	95,582	100,361
	74.0%	71.0%	68.0%
	-10.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Yes	Yes	Yes
	3,846	3,997	3,467
	2.0%	2.0%	2.0%

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)
	No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

		Unrestricted			
Year:		17/18	17/18	Pos (Neg)	%
Period:		Adopted	FIRST	Difference	Change
		Budget	INTERIM		
Revenues					
LCFF	010-8099	4,881,589	4,832,880	(48,709)	-1.00%
Federal Revenues	0100-8299	80,000	80,000	-	0.00%
State Revenues	0300-8599	61,215	114,332	53,117	86.77% 1
Local Revenues	0600-8799	233,784	233,784	-	0.00%
Total Revenues		5,256,588	5,260,996	4,408	0.08%
Expenditures					
Certificated Salaries	000-1999	1,732,889	1,784,060	51,171	2.95%
Classified Salaries	000-2999	724,701	766,578	41,877	5.78%
Benefits & Taxes	000-3999	1,064,837	1,149,832	84,995	7.98%
Materials & Supplies	000-4999	250,117	294,312	44,195	17.67% 1
Operating Expenditures	000-5999	1,105,137	1,113,291	8,154	0.74% 1
Capital Outlay	000-6599	101,298	101,298	-	0.00%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%
Other Outgo	0300-7399	(4,215)	(5,270)	(1,055)	25.03% 3
Total Expenditures		5,079,214	5,308,551	229,337	4.52%
Rev less Exp		177,374	(47,555)	(224,929)	-126.81%
Other Sources/Uses					
Transfers In	0910-8979	-	-	-	-
Contributions	0980-8999	(167,468)	(246,017)	(78,549)	46.90% 9
Transfers Out	0610-7699	343,067	302,144	(40,923)	-11.93% 10
Total Other Sources		(510,535)	(548,161)	(37,626)	7.37%
Change in Fund Bal		(333,161)	(595,716)	(262,555)	78.81%
Beg Fund Bal		-	3,589,706	3,589,706	
Adjustments		-	-	-	
Adj Beg Fund Bal		-	3,589,706	3,589,706	
End Fund Bal		(333,161)	2,993,990	3,327,151	-998.66%
Non Spendable		3,400	3,400	-	
Restricted		-	-	-	
Committed		518,756	533,284	14,528	2.80%
Assigned		-	-	-	
REU		621,000	630,000	9,000	
Unassigned		(1,476,317)	1,827,306	3,312,623	-224.38%

		Restricted			
Year:		17/18	17/18	Pos (Neg)	%
Period:		Adopted	FIRST	Difference	Change
		Budget	INTERIM		
Revenues					
LCFF		-	-	-	-
Federal Revenues		111,657	101,543	(10,114)	-9.06%
State Revenues		500,189	222,072	(278,117)	-55.60% 4
Local Revenues		2,454	12,454	10,000	407.50% 2
Total Revenues		614,300	336,069	(278,231)	-45.29%
Expenditures					
Certificated Salaries		152,591	144,963	(7,628)	-5.00%
Classified Salaries		51,388	74,975	23,587	45.90% 5
Benefits & Taxes		227,449	236,649	9,200	4.04%
Materials & Supplies		24,498	42,824	18,326	74.81% 6
Operating Expenditures		62,850	77,055	14,205	22.60% 7
Capital Outlay		258,777	100,982	(157,795)	-60.98% 8
Other Outgo		-	-	-	-
Other Outgo		4,215	5,270	1,055	25.03% 3
Total Expenditures		781,768	682,718	(99,050)	-12.67%
Rev less Exp		(167,468)	(346,649)	(179,181)	106.99%
Other Sources/Uses					
Transfers In		-	-	-	-
Contributions		167,468	246,017	78,549	46.90% 9
Transfers Out		-	-	-	-
Total Other Sources		167,468	246,017	78,549	46.90%
Change in Fund Bal		-	(100,632)	(100,632)	
Beg Fund Bal		-	100,632	100,632	
Adjustments		-	-	-	
Adj Beg Fund Bal		-	100,632	100,632	
End Fund Bal		-	-	-	
Non Spendable		3,400	3,400	-	
Restricted		-	-	-	
Committed		518,756	533,284	14,528	2.80%
Assigned		-	-	-	
REU		621,000	630,000	9,000	
Unassigned		-	-	-	

		Total			
Year:		17/18	17/18	Pos (Neg)	%
Period:		Adopted	FIRST	Difference	Change
		Budget	INTERIM		
Revenues					
LCFF		4,881,589	4,832,880	(48,709)	-1.00%
Federal Revenues		191,657	181,543	(10,114)	-5.28%
State Revenues		561,404	336,404	(225,000)	-40.08%
Local Revenues		236,238	246,238	10,000	4.23%
Total Revenues		5,870,888	5,597,065	(273,823)	-4.66%
Expenditures					
Certificated Salaries		1,885,480	1,929,023	43,543	2.31%
Classified Salaries		776,089	841,553	65,464	8.44%
Benefits & Taxes		1,292,286	1,386,481	94,195	7.29%
Materials & Supplies		274,615	337,136	62,521	22.77%
Operating Expenditures		1,167,987	1,190,346	22,359	1.91%
Capital Outlay		360,075	202,280	(157,795)	-43.82%
Other Outgo		104,450	104,450	-	0.00%
Other Outgo		-	-	-	-
Total Expenditures		5,860,982	5,991,269	130,287	2.22%
Rev less Exp		9,906	(394,204)	(404,110)	-4079.45%
Other Sources/Uses					
Transfers In		-	-	-	-
Contributions		-	-	-	-
Transfers Out		343,067	302,144	(40,923)	-11.93%
Total Other Sources		(343,067)	(302,144)	40,923	-11.93%
Change in Fund Bal		(333,161)	(696,348)	(363,187)	109.01%
Beg Fund Bal		-	3,690,338	3,690,338	
Adjustments		-	-	-	
Adj Beg Fund Bal		-	3,690,338	3,690,338	
End Fund Bal		(333,161)	2,993,990	3,327,151	-998.66%
Non Spendable		3,400	3,400	-	
Restricted		-	-	-	
Committed		518,756	533,284	14,528	2.80%
Assigned		-	-	-	
REU		621,000	630,000	9,000	1.45%
Unassigned		(1,476,317)	1,827,306	3,312,623	-224.38%

REU is: 10.0% 10.0%

Tickmark Legend

1	One Time Mandated Cost per ADA increase. \$147 per 16/17 P2 ADA (361.34*147). \$53,117 revenue & expenditures increase.
2	Scaling Up Multi-Tiered System of Support Statewide Grant (SUMS) \$10k.
3	Adjustment in Indirect Cost Rate charges to Restricted programs.
4	Reduction in revenue due to programs not continuing into 17-18. Prop 39 reduced approx <\$158>. Prop 39 PY C/O approx <\$52K> moved from revenue to correct code line. College Readiness Block Grant program not continuing into 17-18, reduced approx <\$40k> and PY C/O approx <\$34k> moved from revenue to correct code line. Ag Voc Ed Grant increased award approx \$6,300.
5	Increase Title 1 Instructional Aids approx \$24k
6	Increase Ag Voc Ed Grant M&S approx \$10k. SUMS grant expenditures approx \$4k. Music Program Donation expenditures approx \$4k.
7	Reduced Title II expenditures approx <\$8,500>. Reduced Educator Effectiveness expenditures approx <\$1,500>. Increase Ag Voc Ed expenditures approx \$18k. Increased SUMS grant expenditures approx \$6k.
8	Reduced expenditures for Prop 39 approx <\$158k>.
9	Increased contribution to Title I approx \$61k. Increased contribution to Title II approx \$8k. Reduced contribution to Small Rural Achievent approx <\$3,500>. Reduced contribution to Educator Effectiveness approx <\$11k>. Increased contribution to Ag Voc Ed approx \$24k.
10	Transfer out to Fund 40 for LHS Building Improvements reduced <\$75K>. Transfer out to Fund 40 for DVL Boiler increased approx \$30K. Transfer out to Cafeteria Fund 13 increased approx. \$4K.
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

Sierra-Plumas Joint Unified School District
2017/18 1st Interim Multi-Year Projection

Multi Year Projection

Materiality Threshold	
\$:	0
%:	0%

		2017/18 <i>Budget</i>			2018/19 <i>MYP</i>			2019/20 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
Revenue Limit Funding	8010-8099	4,832,880	-	4,832,880	4,961,336	-	4,961,336	5,099,228	-	5,099,228
Federal Revenues	8100-8299	80,000	101,543	181,543	80,000	101,543	181,543	80,000	101,543	181,543
State Revenues	8300-8599	114,332	222,072	336,404	114,332	222,072	336,404	114,332	222,072	336,404
Local Revenues	8600-8799	233,784	12,454	246,238	233,784	2,454	236,238	233,784	2,454	236,238
Contributions	8980-8999	(246,017)	246,017	-	(221,000)	221,000	-	(151,000)	151,000	-
Total Revenues		5,014,979	582,086	5,597,065	5,168,452	547,069	5,715,521	5,376,344	477,069	5,853,413
Expenditures										
Certificated Salaries	1000-1999	1,784,060	144,963	1,929,023	1,819,741	96,680	1,916,421	1,856,136	98,613	1,954,749
Classified Salaries	2000-2999	766,578	74,975	841,553	774,244	53,893	828,137	781,987	54,432	836,419
Benefits & Taxes	3000-3999	1,149,832	236,649	1,386,481	1,157,582	162,582	1,320,164	1,165,332	165,252	1,330,584
Materials & Supplies	4000-4999	294,312	42,824	337,136	255,000	35,000	290,000	255,000	35,000	290,000
Operating Expenditures	5000-5999	1,113,291	77,055	1,190,346	775,000	65,500	840,500	775,000	54,502	829,502
Capital Outlay	6000-6599	101,298	100,982	202,280	75,000	128,144	203,144	75,000	64,000	139,000
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(5,270)	5,270	-	(5,270)	5,270	-	(5,270)	5,270	-
Transfers Out	7600-7629	302,144	-	302,144	75,000	-	75,000	75,000	-	75,000
Total Expenditures		5,610,695	682,718	6,293,413	5,030,747	547,069	5,577,816	5,082,635	477,069	5,559,704
Rev less Exp		(595,716)	(100,632)	(696,348)	137,705	-	137,705	293,709	-	293,709
Change in Fund Bal		(595,716)	(100,632)	(696,348)	137,705	-	137,705	293,709	-	293,709
Beg Fund Bal		3,589,706	100,632	3,690,338	2,993,990	-	2,993,990	3,131,695	-	3,131,695
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,589,706	100,632	3,690,338	2,993,990	-	2,993,990	3,131,695	-	3,131,695
End Fund Bal		2,993,990	-	2,993,990	3,131,695	-	3,131,695	3,425,404	-	3,425,404
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted		533,284	-	533,284	603,758	-	603,758	644,168	-	644,168
Assigned		-	-	-	-	-	-	-	-	-
REU		630,000	-	630,000	640,000	-	640,000	640,000	-	640,000
Unassigned		1,827,306	-	1,827,306	1,884,537	-	1,884,537	2,137,836	-	2,137,836

Sierra-Plumas Joint Unified School District



First Interim Budget 2017/18

December 12, 2017
Merrill M. Grant, Ed.D./Superintendent

Sierra-Plumas Joint Unified School District
2017-2018 First Interim
Actuals as of October 31, 2017
Presented December 12, 2017

The First Interim budget report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year. Keep in mind that a budget and multi-year projection are just that - projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.



A word on deficit spending: Deficit spending is when purchases exceed income. Is it a bad thing? Not necessarily, but can be if it is not managed carefully and balanced with cash reserves. Care must be taken that cash reserves are utilized for one-time expenditures and not used for ongoing expenses (i.e. Salaries & Benefits). This First Interim report reflects an increase in deficit spending from that of the Adopted Budget.

Deficit Spending Detail:

17/18 First Interim Deficit Spending Variance Analysis			
	Change	Total	
Total Deficit Spending Increase from Adopted Budget		\$363,187	
Restricted Carryover	(\$100,632)	\$262,555	One-Time
Transfers Out	\$40,923	\$303,478	One-Time
Salaries & Benefits	(\$178,043)	\$125,435	Ongoing
Materials & Supplies/Operating Exp	(\$51,294)	\$74,141	Ongoing
Contributions	(\$78,549)	(\$4,408)	Ongoing
Net revenue increase	\$4,408	\$0	Variable

Deficit Spending Reduction Plan:

- Contributions
 - Contributions from the General Fund Unrestricted side to the Restricted side will be reviewed in detail. Restricted programs will be evaluated and adjusted as necessary to reduce the contributions necessary to operate the programs where possible.
- Salaries & Benefits
 - Staffing needs will be evaluated and adjusted where necessary to make the best use of funds to serve the needs of the District and its students.
- Materials & Supplies/Operating Expenditures
 - Materials & Supplies budget will be reduced in 2018/19 by 14%. Flat spending level will be held for 2019/20.
 - Operating and Services Expenses will be reduced in 2018/19 by 30%. Flat spending level will be held for 2019/20.

Reduction Plan Objectives:

2018/19: Net increase in fund balance of \$137,700
 2019/20: Net increase in fund balance of \$293,700

Student Attendance/Enrollment

Attendance:	2011/12 P2	2012/13 P2	2013/14 P2	2014/15 P2	2015/16 P2	2016/17 P2	2017/18 Proj
Downieville Elementary	28.39	26.89	29.17	27.55	21.29	21.98	26.88
Downieville Jr. High	5.03	6.72	5.74	6.77	8.62	9.94	9.79
Downieville Sr. High	19.50	17.03	13.86	11.54	11.35	11.69	11.33
Loyalton Elementary	171.30	156.91	165.24	168.11	169.86	168.07	195.86
Loyalton Middle (LHS 7-8)	49.71	48.52	42.58	49.22	60.97	56.04	49.92
Loyalton High	107.73	103.16	90.97	88.81	86.70	92.71	100.80
Sierra Pass – Continuation	1.15	4.66	3.49	3.60	3.67	0.91	1.92
District Total	382.81	363.89	351.05	355.60	362.46	361.34	396.50
				11.36	11.27	15.00	15.00
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	392	373	380	372	382	383	413

REVENUE

Below are the changes in revenue projections since the budget adoption.

Local Control Funding Formula

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
LCFF	(\$19,506)
Education Protection Plan (EPA)	(\$29,203)
Net Change	(\$48,709)

Federal Revenue

Federal Revenue decrease by (\$10,114) since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Title II, Pt. A - Educator Quality	(\$16,515)
• Small Rural Achievement/REAP	\$ 6,401
Net Change	(\$10,114)

Other State Revenue

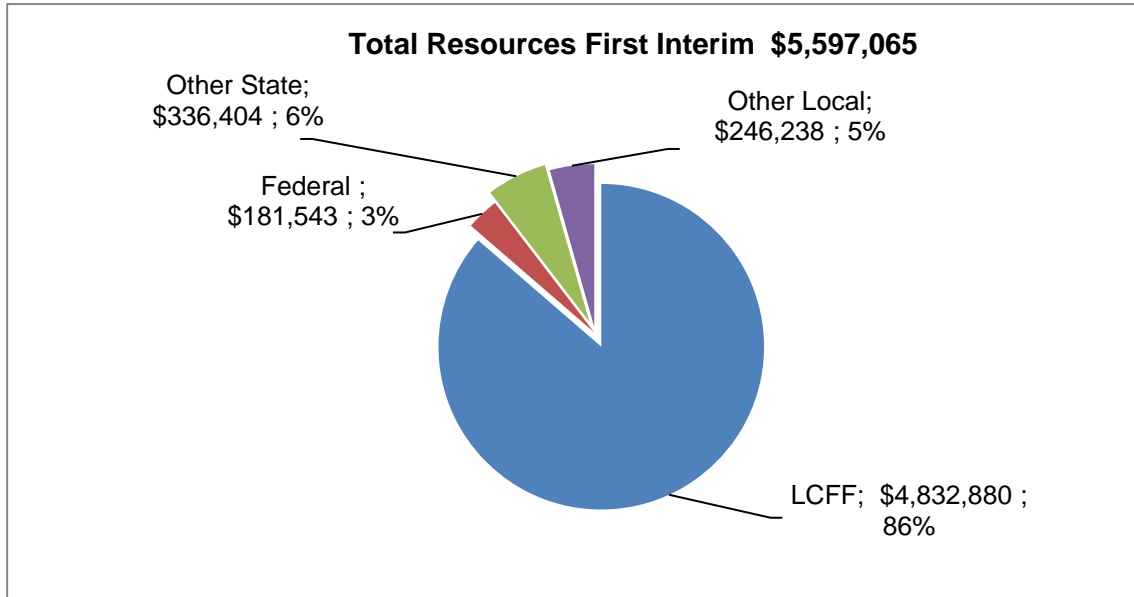
Other State resources decreased by \$225,000 since the operating budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Mandated Block Grant	\$ 53,117	1 Time Funding
• Prop 39	(\$209,420)	Not continuing in 17/18, PY C/O coding adjustment
• College Readiness Grant	(\$ 75,000)	Not continuing in 17/18
• AG Incentive	\$ 6,303	
Net Change	(\$225,000)	

Local Revenue and Other Financing Sources

Other financing sources increased by \$10,000 since the operating budget for the following reasons.

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• SUMS Grant	\$10,000



Revenue Comparison Chart

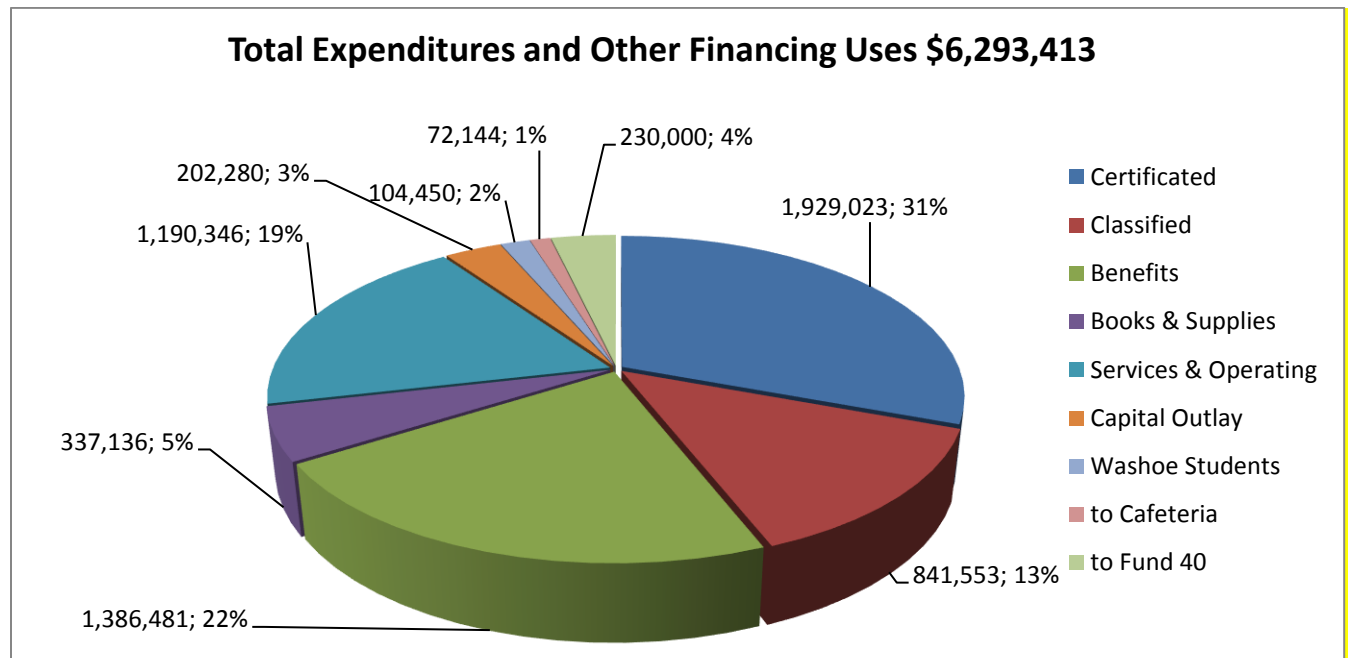
Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Unaudited	2017-2018 Adopted Budget	2017-2018 First Interim
LCFF/Revenue Limit	\$3,981,735	\$4,419,316	\$4,299,198	\$4,375,086	\$4,881,589	\$4,832,880
Federal	569,490	565,413	604,893	196,433	191,657	181,543
Other State	166,326	186,922	444,480	713,839	561,404	336,404
Local	224,078	281,903	266,170	279,181	236,238	246,238
Transfer in-Fund 35	0	269,468	0	0	0	0
Property Proceeds	467,749	25,001	0	0	0	0
Total	5,409,378	\$5,748,023	\$5,614,741	\$5,564,539	\$5,870,888	\$5,597,065

General Fund Expenditures and Financing Uses:

Total expenditures and financing uses of \$6,293,413 is \$89,364 more than adopted budget projections.

Expenditures:

Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Unaudited	2017-2018 Adopted Budget	2017-2018 First Interim
Certificated	\$1,690,042	\$1,744,583	\$1,848,600	\$1,831,519	1,885,480	1,929,023
Classified	659,674	723,774	767,144	782,399	776,089	841,553
Benefits	1,108,359	1,124,624	1,203,603	1,263,241	1,292,286	1,386,481
Books & Supplies	116,473	245,770	313,314	324,936	274,615	337,136
Services & Operating	1,438,695	909,514	837,008	999,441	1,167,987	1,190,346
Capital Outlay	121,000	132,892	73,022	266,139	360,075	202,280
Other Outgo	27,125	88,000	104,403	105,954	104,450	104,450
Transfer-Out	148,451	150,081	88,415	331,453	343,067	302,144
Total	\$5,161,368	\$5,119,239	\$5,235,509	\$5,905,082	\$6,204,049	\$6,293,413



Net Increase (Decrease) in Fund Balance and Ending Fund Balance

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2012-13 Actual	(1,078,539)	2,496,090
2013-14 Actual	526,777*	3,022,867
2014-15 Actual	628,784	3,651,651
2015-16 Actual	379,233	4,030,882
2016-17 Unaudited	(441,176)	3,589,706
2017-18 Projected	(595,716)	2,993,990
2018-19 Projected	137,705	3,131,695
2019-20 Projected	293,709	3,425,404

*includes prior year audit adjustment of \$191,242

Multi-Year

<i>Planning Factor</i>	2016-17	2017-18	2018-19	2019-20	2020-21
COLA	0.0%	1.56%	2.15%	2.35%	2.57%
LCFF Gap Funding Percentage	56.08%	43.19%	66.12%	64.92%	100.00%
STRS Employer Rates	12.58%	14.43%	16.28%	18.13%	19.10%
PERS Employer Rates	13.888%	15.531%	18.10%	20.80%	23.80%
Lottery - unrestricted per ADA*	\$144	\$146	\$146	\$146	\$146
Lottery - Prop 20 per ADA*	\$45	\$48	\$48	\$48	\$48
Minimum Proportionality Percentage (MPP)	6.79%	6.28%	6.12%	6.11%	5.99%
Supplemental Funds	\$256,659	\$256,828	\$258,130	\$265,601	\$251,469
Certificated based on Premier	\$17,536	\$17,536	\$17,536	\$17,536	\$17,536

Other Comments

- Positive cash flow for fiscal year 2017-2018 with a projected ending cash balance of \$2,993,990
- Reserve requirement is met for all three years. Positive Certification
- No Health Care premium increases projected for members
- Fund 40 Budget of \$430,000 for Downieville HVAC (Project continuing from 2016-17)
- Fund 40 Budget of \$75,000 for LHS facility project (c/o budget from FY 2016-17)

Personnel FTE

Certificated	25.40
Administration	1.85 note: LES site administrator contracted services through Sierra COE
Classified Mgmt.	1.00
Classified	24.80
Confidential	2.00

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Cafeteria Special Revenue Fund				GS
MYPIO	Multiyear Projections - Special Reserve Fund for Capital Outlay Proje				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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)
REVENUES								
1) LCFF Sources		8010-8099	4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,215.00	61,215.00	7,065.13	114,332.00	53,117.00	86.8%
4) Other Local Revenue		8600-8799	233,784.00	233,784.00	30,594.37	233,784.00	0.00	0.0%
5) TOTAL, REVENUES			5,256,588.00	5,256,588.00	1,174,665.92	5,260,996.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,732,889.00	1,732,889.00	391,237.76	1,784,060.00	(51,171.00)	-3.0%
2) Classified Salaries		2000-2999	724,701.00	724,701.00	211,695.81	766,578.00	(41,877.00)	-5.8%
3) Employee Benefits		3000-3999	1,064,837.00	1,064,837.00	300,250.57	1,149,832.00	(84,995.00)	-8.0%
4) Books and Supplies		4000-4999	250,117.00	250,117.00	102,704.81	294,312.00	(44,195.00)	-17.7%
5) Services and Other Operating Expenditures		5000-5999	1,105,137.00	1,105,137.00	242,735.98	1,113,291.00	(8,154.00)	-0.7%
6) Capital Outlay		6000-6999	101,298.00	101,298.00	0.00	101,298.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,215.00)	(4,215.00)	0.00	(5,270.00)	1,055.00	-25.0%
9) TOTAL, EXPENDITURES			5,079,214.00	5,079,214.00	1,248,624.93	5,308,551.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			177,374.00	177,374.00	(73,959.01)	(47,555.00)		
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	343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
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	(167,468.00)	(167,468.00)	0.00	(246,017.00)	(78,549.00)	46.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(510,535.00)	(510,535.00)	(230,000.00)	(548,161.00)		

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)
INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(333,161.00)	(333,161.00)	(303,959.01)	(595,716.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,032,715.00	3,032,715.00		3,589,706.00	556,991.00	18.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,715.00	3,032,715.00		3,589,706.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,589,706.00		
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00		2,993,990.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
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	518,756.00	518,756.00		533,284.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	621,000.00	621,000.00		630,000.00		
Unassigned/Unappropriated Amount		9790	1,556,398.00	1,556,398.00		1,827,306.00		

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)
SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,761,498.00	1,761,498.00	1,009,588.00	1,741,992.00	(19,506.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	432,455.00	432,455.00	62,692.00	403,252.00	(29,203.00)	-6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	4,819.67	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	3,614.92	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	2,687,636.00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	211.89	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	46.69	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	0.00	66,224.00	53,117.00	405.3%
Lottery - Unrestricted and Instructional Materials		8560	48,108.00	48,108.00	6,112.81	48,108.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	952.32	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			61,215.00	61,215.00	7,065.13	114,332.00	53,117.00	86.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	2,928.00	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	25,120.32	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	0.00	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	2,546.05	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			233,784.00	233,784.00	30,594.37	233,784.00	0.00	0.0%
TOTAL, REVENUES			5,256,588.00	5,256,588.00	1,174,665.92	5,260,996.00	4,408.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Unlicensed Teachers' Salaries		1100	1,456,469.00	1,456,469.00	305,534.88	1,507,044.00	(50,575.00)	-3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	236,570.00	236,570.00	72,419.68	237,166.00	(596.00)	-0.3%
Other Certificated Salaries		1900	39,850.00	39,850.00	13,283.20	39,850.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,732,889.00	1,732,889.00	391,237.76	1,784,060.00	(51,171.00)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	114,559.00	114,559.00	24,146.87	128,397.00	(13,838.00)	-12.1%
Classified Support Salaries		2200	356,453.00	356,453.00	114,463.07	390,558.00	(34,105.00)	-9.6%
Classified Supervisors' and Administrators' Salaries		2300	88,827.00	88,827.00	29,294.00	86,981.00	(1,846.00)	-2.1%
Clerical, Technical and Office Salaries		2400	142,336.00	142,336.00	41,999.31	150,325.00	(7,989.00)	-5.6%
Other Classified Salaries		2900	22,526.00	22,526.00	1,792.56	8,317.00	14,209.00	63.1%
TOTAL, CLASSIFIED SALARIES			724,701.00	724,701.00	211,695.81	766,578.00	(41,877.00)	-5.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	245,081.00	245,081.00	53,992.77	253,443.00	(8,362.00)	-3.4%
PERS		3201-3202	97,065.00	97,065.00	27,481.95	98,514.00	(1,449.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	59,677.00	59,677.00	21,227.86	83,044.00	(23,367.00)	-39.2%
Health and Welfare Benefits		3401-3402	504,010.00	504,010.00	149,371.54	582,767.00	(78,757.00)	-15.6%
Unemployment Insurance		3501-3502	1,236.00	1,236.00	315.55	1,296.00	(60.00)	-4.9%
Workers' Compensation		3601-3602	91,252.00	91,252.00	19,622.32	84,992.00	6,260.00	6.9%
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	66,516.00	66,516.00	28,238.58	45,776.00	20,740.00	31.2%
TOTAL, EMPLOYEE BENEFITS			1,064,837.00	1,064,837.00	300,250.57	1,149,832.00	(84,995.00)	-8.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	50,000.00	51.48	50,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	168,026.00	168,026.00	56,045.47	210,526.00	(42,500.00)	-25.3%
Noncapitalized Equipment		4400	32,091.00	32,091.00	46,607.86	33,786.00	(1,695.00)	-5.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250,117.00	250,117.00	102,704.81	294,312.00	(44,195.00)	-17.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	176,461.00	176,461.00	53,000.03	176,461.00	0.00	0.0%
Travel and Conferences		5200	27,709.00	27,709.00	398.77	35,826.00	(8,117.00)	-29.3%
Dues and Memberships		5300	9,026.00	9,026.00	7,014.20	9,063.00	(37.00)	-0.4%
Insurance		5400-5450	55,080.00	55,080.00	58,693.15	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	245,333.00	245,333.00	34,596.32	245,333.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,450.00	105,450.00	17,051.18	105,450.00	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	459,926.00	459,926.00	68,339.92	459,926.00	0.00	0.0%
Communications		5900	26,152.00	26,152.00	3,642.41	26,152.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,105,137.00	1,105,137.00	242,735.98	1,113,291.00	(8,154.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			101,298.00	101,298.00	0.00	101,298.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,215.00)	(4,215.00)	0.00	(5,270.00)	1,055.00	-25.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,215.00)	(4,215.00)	0.00	(5,270.00)	1,055.00	-25.0%
TOTAL, EXPENDITURES			5,079,214.00	5,079,214.00	1,248,624.93	5,308,551.00	(229,337.00)	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
FUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	68,067.00	68,067.00	0.00	72,144.00	(4,077.00)	-6.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	230,000.00	230,000.00	45,000.00	16.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(167,468.00)	(167,468.00)	0.00	(246,017.00)	(78,549.00)	46.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(167,468.00)	(167,468.00)	0.00	(246,017.00)	(78,549.00)	46.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(510,535.00)	(510,535.00)	(230,000.00)	(548,161.00)	(37,626.00)	7.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,657.00	111,657.00	13,535.38	101,543.00	(10,114.00)	-9.1%
3) Other State Revenue		8300-8599	500,189.00	500,189.00	4,479.09	222,072.00	(278,117.00)	-55.6%
4) Other Local Revenue		8600-8799	2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5%
5) TOTAL, REVENUES			614,300.00	614,300.00	28,014.47	336,069.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
2) Classified Salaries		2000-2999	51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9%
3) Employee Benefits		3000-3999	227,449.00	227,449.00	17,888.69	236,649.00	(9,200.00)	-4.0%
4) Books and Supplies		4000-4999	24,498.00	24,498.00	16,779.99	42,824.00	(18,326.00)	-74.8%
5) Services and Other Operating Expenditures		5000-5999	62,850.00	62,850.00	28,518.40	77,055.00	(14,205.00)	-22.6%
6) Capital Outlay		6000-6999	258,777.00	258,777.00	0.00	100,982.00	157,795.00	61.0%
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	4,215.00	4,215.00	0.00	5,270.00	(1,055.00)	-25.0%
9) TOTAL, EXPENDITURES			781,768.00	781,768.00	101,293.50	682,718.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,468.00)	(167,468.00)	(73,279.03)	(346,649.00)		
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	167,468.00	167,468.00	0.00	246,017.00	78,549.00	46.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			167,468.00	167,468.00	0.00	246,017.00		

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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(73,279.03)	(100,632.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		100,632.00	100,632.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		100,632.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		100,632.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	66,847.00	66,847.00	0.00	66,847.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,058.00	28,058.00	0.00	11,543.00	(16,515.00)	-58.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	2,924.00	2,924.00	810.38	2,924.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.3%
TOTAL, FEDERAL REVENUE			111,657.00	111,657.00	13,535.38	101,543.00	(10,114.00)	-9.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	13,634.00	13,634.00	4,479.09	13,634.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	0.00	0.00	(209,420.00)	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	223,608.00	223,608.00	0.00	154,911.00	(68,697.00)	-30.7%
TOTAL, OTHER STATE REVENUE			500,189.00	500,189.00	4,479.09	222,072.00	(278,117.00)	-55.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5%
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	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5%
TOTAL, REVENUES			614,300.00	614,300.00	28,014.47	336,069.00	(278,231.00)	-45.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	162,639.00	162,639.00	3,233.18	161,465.00	1,174.00	0.7%
PERS		3201-3202	14,457.00	14,457.00	2,123.71	10,991.00	3,466.00	24.0%
OASDI/Medicare/Alternative		3301-3302	9,594.00	9,594.00	1,474.82	7,856.00	1,738.00	18.1%
Health and Welfare Benefits		3401-3402	31,335.00	31,335.00	9,798.12	49,020.00	(17,685.00)	-56.4%
Unemployment Insurance		3501-3502	124.00	124.00	19.05	109.00	15.00	12.1%
Workers' Compensation		3601-3602	9,300.00	9,300.00	1,239.81	7,208.00	2,092.00	22.5%
PEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
PEB, 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			227,449.00	227,449.00	17,888.69	236,649.00	(9,200.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,634.00	13,634.00	8,733.13	13,634.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	5,087.55	0.00	0.00	0.0%
Materials and Supplies		4300	9,214.00	9,214.00	2,188.59	25,540.00	(16,326.00)	-177.2%
Noncapitalized Equipment		4400	1,650.00	1,650.00	770.72	3,650.00	(2,000.00)	-121.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,498.00	24,498.00	16,779.99	42,824.00	(18,326.00)	-74.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,672.00	30,672.00	11,399.66	33,527.00	(2,855.00)	-9.3%
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	2,513.00	2,513.00	1,443.70	3,982.00	(1,469.00)	-58.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	150.84	1,108.00	(108.00)	-10.8%
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	28,665.00	28,665.00	15,524.20	38,438.00	(9,773.00)	-34.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,850.00	62,850.00	28,518.40	77,055.00	(14,205.00)	-22.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	114,545.00	114,545.00	0.00	28,394.00	86,151.00	75.2%
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	49,357.00	49,357.00	0.00	49,357.00	0.00	0.0%
Equipment Replacement		6500	94,875.00	94,875.00	0.00	23,231.00	71,644.00	75.5%
TOTAL, CAPITAL OUTLAY			258,777.00	258,777.00	0.00	100,982.00	157,795.00	61.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,215.00	4,215.00	0.00	5,270.00	(1,055.00)	-25.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,215.00	4,215.00	0.00	5,270.00	(1,055.00)	-25.0%
TOTAL, EXPENDITURES			781,768.00	781,768.00	101,293.50	682,718.00	99,050.00	12.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	167,468.00	167,468.00	0.00	246,017.00	78,549.00	46.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			167,468.00	167,468.00	0.00	246,017.00	78,549.00	46.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			167,468.00	167,468.00	0.00	246,017.00	(78,549.00)	46.9%

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	4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
2) Federal Revenue		8100-8299	191,657.00	191,657.00	13,535.38	181,543.00	(10,114.00)	-5.3%
3) Other State Revenue		8300-8599	561,404.00	561,404.00	11,544.22	336,404.00	(225,000.00)	-40.1%
4) Other Local Revenue		8600-8799	236,238.00	236,238.00	40,594.37	246,238.00	10,000.00	4.2%
5) TOTAL, REVENUES			5,870,888.00	5,870,888.00	1,202,680.39	5,597,065.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,885,480.00	1,885,480.00	414,113.78	1,929,023.00	(43,543.00)	-2.3%
2) Classified Salaries		2000-2999	776,089.00	776,089.00	226,926.21	841,553.00	(65,464.00)	-8.4%
3) Employee Benefits		3000-3999	1,292,286.00	1,292,286.00	318,139.26	1,386,481.00	(94,195.00)	-7.3%
4) Books and Supplies		4000-4999	274,615.00	274,615.00	119,484.80	337,136.00	(62,521.00)	-22.8%
5) Services and Other Operating Expenditures		5000-5999	1,167,987.00	1,167,987.00	271,254.38	1,190,346.00	(22,359.00)	-1.9%
6) Capital Outlay		6000-6999	360,075.00	360,075.00	0.00	202,280.00	157,795.00	43.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	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			5,860,982.00	5,860,982.00	1,349,918.43	5,991,269.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,906.00	9,906.00	(147,238.04)	(394,204.00)		
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	343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
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			(343,067.00)	(343,067.00)	(230,000.00)	(302,144.00)		

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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(333,161.00)	(333,161.00)	(377,238.04)	(696,348.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,032,715.00	3,032,715.00		3,690,338.00	657,623.00	21.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,715.00	3,032,715.00		3,690,338.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,690,338.00		
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00		2,993,990.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
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	518,756.00	518,756.00		533,284.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	621,000.00	621,000.00		630,000.00		
Unassigned/Unappropriated Amount		9790	1,556,398.00	1,556,398.00		1,827,306.00		

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)
SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,761,498.00	1,761,498.00	1,009,588.00	1,741,992.00	(19,506.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	432,455.00	432,455.00	62,692.00	403,252.00	(29,203.00)	-6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	4,819.67	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	3,614.92	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	2,687,636.00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	211.89	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	46.69	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Total, LCFF Sources			4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
> I, Part A, Basic	3010	8290	66,847.00	66,847.00	0.00	66,847.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,058.00	28,058.00	0.00	11,543.00	(16,515.00)	-58.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	2,924.00	2,924.00	810.38	2,924.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.3%
TOTAL, FEDERAL REVENUE			191,657.00	191,657.00	13,535.38	181,543.00	(10,114.00)	-5.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	0.00	66,224.00	53,117.00	405.3%
Lottery - Unrestricted and Instructional Materials		8560	61,742.00	61,742.00	10,591.90	61,742.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	0.00	0.00	(209,420.00)	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	223,608.00	223,608.00	952.32	154,911.00	(68,697.00)	-30.7%
TOTAL, OTHER STATE REVENUE			561,404.00	561,404.00	11,544.22	336,404.00	(225,000.00)	-40.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	2,928.00	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	25,120.32	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	0.00	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,454.00	2,454.00	12,546.05	12,454.00	10,000.00	407.5%
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	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			236,238.00	236,238.00	40,594.37	246,238.00	10,000.00	4.2%
TOTAL, REVENUES			5,870,888.00	5,870,888.00	1,202,680.39	5,597,065.00	(273,823.00)	-4.7%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,609,060.00	1,609,060.00	328,410.90	1,652,007.00	(42,947.00)	-2.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	236,570.00	236,570.00	72,419.68	237,166.00	(596.00)	-0.3%
Other Certificated Salaries		1900	39,850.00	39,850.00	13,283.20	39,850.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,885,480.00	1,885,480.00	414,113.78	1,929,023.00	(43,543.00)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	165,947.00	165,947.00	39,377.27	203,372.00	(37,425.00)	-22.6%
Classified Support Salaries		2200	356,453.00	356,453.00	114,463.07	390,558.00	(34,105.00)	-9.6%
Classified Supervisors' and Administrators' Salaries		2300	88,827.00	88,827.00	29,294.00	88,981.00	(154.00)	-0.2%
Clerical, Technical and Office Salaries		2400	142,336.00	142,336.00	41,999.31	150,325.00	(7,989.00)	-5.6%
Other Classified Salaries		2900	22,526.00	22,526.00	1,792.56	8,317.00	14,209.00	63.1%
TOTAL, CLASSIFIED SALARIES			776,089.00	776,089.00	226,926.21	841,553.00	(65,464.00)	-8.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	407,720.00	407,720.00	57,225.95	414,908.00	(7,188.00)	-1.8%
PERS		3201-3202	111,522.00	111,522.00	29,605.66	109,505.00	2,017.00	1.8%
OASDI/Medicare/Alternative		3301-3302	69,271.00	69,271.00	22,702.68	90,900.00	(21,629.00)	-31.2%
Health and Welfare Benefits		3401-3402	535,345.00	535,345.00	159,169.66	631,787.00	(96,442.00)	-18.0%
Unemployment Insurance		3501-3502	1,360.00	1,360.00	334.60	1,405.00	(45.00)	-3.3%
Workers' Compensation		3601-3602	100,552.00	100,552.00	20,862.13	92,200.00	8,352.00	8.3%
PEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
PEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	66,516.00	66,516.00	28,238.58	45,776.00	20,740.00	31.2%
TOTAL, EMPLOYEE BENEFITS			1,292,286.00	1,292,286.00	318,139.26	1,386,481.00	(94,195.00)	-7.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	63,634.00	63,634.00	8,784.81	63,634.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	5,087.55	0.00	0.00	0.0%
Materials and Supplies		4300	177,240.00	177,240.00	58,234.06	236,066.00	(58,826.00)	-33.2%
Noncapitalized Equipment		4400	33,741.00	33,741.00	47,378.58	37,436.00	(3,695.00)	-11.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			274,615.00	274,615.00	119,484.80	337,136.00	(62,521.00)	-22.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	176,461.00	176,461.00	53,000.03	176,461.00	0.00	0.0%
Travel and Conferences		5200	58,381.00	58,381.00	11,798.43	69,353.00	(10,972.00)	-18.8%
Dues and Memberships		5300	9,026.00	9,026.00	7,014.20	9,063.00	(37.00)	-0.4%
Insurance		5400-5450	55,080.00	55,080.00	58,693.15	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	247,846.00	247,846.00	36,040.02	249,315.00	(1,469.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,450.00	106,450.00	17,202.02	106,558.00	(108.00)	-0.1%
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	488,591.00	488,591.00	83,864.12	498,364.00	(9,773.00)	-2.0%
Communications		5900	26,152.00	26,152.00	3,642.41	26,152.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,167,987.00	1,167,987.00	271,254.38	1,190,346.00	(22,359.00)	-1.9%

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	0.0%
Buildings and Improvements of Buildings		6200	114,545.00	114,545.00	0.00	28,394.00	86,151.00	75.2%
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	135,655.00	135,655.00	0.00	135,655.00	0.00	0.0%
Equipment Replacement		6500	109,875.00	109,875.00	0.00	38,231.00	71,644.00	65.2%
TOTAL, CAPITAL OUTLAY			360,075.00	360,075.00	0.00	202,280.00	157,795.00	43.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
		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)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,860,982.00	5,860,982.00	1,349,918.43	5,991,269.00	(130,287.00)	-2.2%

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)
FUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	68,067.00	68,067.00	0.00	72,144.00	(4,077.00)	-6.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	230,000.00	230,000.00	45,000.00	16.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(343,067.00)	(343,067.00)	(230,000.00)	(302,144.00)	(40,923.00)	-11.9%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	76,348.00	76,348.00	1,674.29	76,348.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	89.51	5,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,366.00	20,366.00	482.50	20,366.00	0.00	0.0%
5) TOTAL, REVENUES			102,214.00	102,214.00	2,246.30	102,214.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5.0%
3) Employee Benefits		3000-3999	33,904.00	33,804.00	6,781.26	34,353.00	(549.00)	-1.6%
4) Books and Supplies		4000-4999	59,789.00	59,789.00	11,101.57	59,789.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,987.00	5,987.00	2,069.32	5,987.00	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			170,281.00	170,281.00	34,269.02	174,358.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(68,067.00)	(68,067.00)	(32,022.72)	(72,144.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	68,067.00	68,067.00	0.00	72,144.00	4,077.00	6.0%
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			68,067.00	68,067.00	0.00	72,144.00		

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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(32,022.72)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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	76,348.00	76,348.00	0.00	76,348.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	1,674.29	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			76,348.00	76,348.00	1,674.29	76,348.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,500.00	5,500.00	89.51	5,500.00	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			5,500.00	5,500.00	89.51	5,500.00	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	20,366.00	20,366.00	482.50	20,366.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,366.00	20,366.00	482.50	20,366.00	0.00	0.0%
TOTAL REVENUES			102,214.00	102,214.00	2,246.30	102,214.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	70,721.00	70,721.00	14,316.67	74,249.00	(3,528.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			70,721.00	70,721.00	14,316.67	74,249.00	(3,528.00)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,372.00	8,372.00	1,815.04	8,914.00	(542.00)	-6.5%
OASDI/Medicare/Alternative		3301-3302	5,211.00	5,211.00	1,056.55	5,483.00	(272.00)	-5.2%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	3,428.38	17,457.00	80.00	0.5%
Unemployment Insurance		3501-3502	36.00	36.00	7.15	38.00	(2.00)	-5.6%
Workers' Compensation		3601-3602	2,648.00	2,648.00	474.14	2,461.00	187.00	7.1%
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			33,804.00	33,804.00	6,781.26	34,353.00	(549.00)	-1.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,011.00	9,011.00	785.29	9,011.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	45,758.00	45,758.00	10,316.28	45,758.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,769.00	59,769.00	11,101.57	59,769.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	710.00	710.00	0.00	710.00	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	2,800.00	2,800.00	1,805.32	2,800.00	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	2,056.00	2,056.00	264.00	2,056.00	0.00	0.0%
Communications		5900	421.00	421.00	0.00	421.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,987.00	5,987.00	2,069.32	5,987.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	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			170,281.00	170,281.00	34,289.02	174,358.00		

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	68,067.00	68,067.00	0.00	72,144.00	4,077.00	6.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,067.00	68,067.00	0.00	72,144.00	4,077.00	6.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			68,067.00	68,067.00	0.00	72,144.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	275,000.00	275,000.00	77,726.20	505,000.00	(230,000.00)	-83.6%
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			275,000.00	275,000.00	77,726.20	505,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(275,000.00)	(275,000.00)	(77,726.20)	(505,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
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			275,000.00	275,000.00	230,000.00	230,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	152,273.80	(275,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						275,000.00	275,000.00	New
a) As of July 1 - Unaudited		9791	0.00	0.00				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		275,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		275,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
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	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00	0.00	0.0%

Scripton	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	15,294.80	75,000.00	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	200,000.00	200,000.00	62,431.40	430,000.00	(230,000.00)	-115.0%
TOTAL CAPITAL OUTLAY			275,000.00	275,000.00	77,726.20	505,000.00	(230,000.00)	-83.6%
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			275,000.00	275,000.00	77,726.20	505,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			275,000.00	275,000.00	230,000.00	230,000.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,800.00	6,800.00	1,997.08	6,800.00	0.00	0.0%
5) TOTAL REVENUES			6,800.00	6,800.00	1,997.08	6,800.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			6,000.00	6,000.00	0.00	6,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			800.00	800.00	1,997.08	800.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NET INCREASE (DECREASE) IN NET POSITION (C + D4)			800.00	800.00	1,997.08	800.00		
F. NET POSITION								
1) Beginning Net Position						186,743.00	186,743.00	New
a) As of July 1 - Unaudited		9791	0.00	0.00				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		186,743.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		186,743.00		
2) Ending Net Position, June 30 (E + F1e)			800.00	800.00		187,543.00		
Components of Ending Net Position								
a) Net Investment in Capital Assels		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	800.00	800.00		187,543.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,800.00	6,800.00	1,997.08	6,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,800.00	6,800.00	1,997.08	6,800.00	0.00	0.0%
TOTAL, REVENUES			6,800.00	6,800.00	1,997.08	6,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			6,000.00	6,000.00	0.00	6,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	394.80	394.80	394.80	394.80	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	394.80	394.80	394.80	394.80	0.00	0%
5. District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	0.85	0.85	0.85	0.85	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	0.85	0.85	0.85	0.85	0.00	0%
d. Special Education Extended Year						
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)	1.70	1.70	1.70	1.70	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	396.50	396.50	396.50	396.50	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
j. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
j. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	3,865,929.16	3,984,869.14	3,977,184.54	3,859,503.34	3,443,496.27	3,081,593.27	3,496,394.27	3,670,654.19
B. RECEIPTS								
LCFF/Revenue Limit Sources	252,397.00	252,397.00	315,089.00	252,397.00	135,000.00	135,000.00	135,000.00	135,000.00
Principal Apportionment		64,726.42				940,673.00	403,145.00	
Property Taxes								
Miscellaneous Funds		1,437.78		12,097.60	24,325.00	35,000.00	45,000.00	45,000.00
Federal Revenue		75.00		11,489.22	63,000.00	45,500.00	46,500.00	100,000.00
Other State Revenue						1,500.00	6,500.00	1,000.00
Other Local Revenue	12,739.92	302.49	25,904.53	1,647.43	80,000.00			
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	265,136.92	318,938.69	340,993.53	277,611.25	302,325.00	1,157,673.00	636,145.00	281,000.00
C. DISBURSEMENTS								
Certificated Salaries	24,960.10	25,710.10	179,661.21	183,782.37	189,350.00	189,350.00	189,350.00	189,350.00
Classified Salaries	34,870.54	47,740.47	71,990.26	72,324.94	76,828.00	76,828.00	76,828.00	76,828.00
Employee Benefits	57,846.17	34,519.50	112,010.22	113,763.37	133,550.00	133,550.00	133,550.00	133,550.00
Books and Supplies	3,211.75	45,061.66	42,790.80	28,420.57	20,000.00	15,000.00	5,000.00	25,000.00
Services	28,408.13	119,169.15	52,013.81	71,663.29	185,000.00	145,000.00	55,000.00	85,000.00
Capital Outlay						50,000.00		150,000.00
Other Outgo						50,000.00		0.00
Interfund Transfers Out				230,000.00		72,144.00		
All Other Financing Uses								
TOTAL DISBURSEMENTS	149,286.69	272,200.90	458,466.30	699,954.54	604,728.00	731,872.00	459,728.00	659,728.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	3,900.00							
Accounts Receivable	45,503.32	20,017.18	1,248.00	9,522.62	5,000.00	7,500.00	2,842.92	
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	49,403.32	20,017.18	1,248.00	9,522.62	5,000.00	7,500.00	2,842.92	0.00
Liabilities and Deferred Inflows								
Accounts Payable	182,931.36	53,794.99	1,456.43	3,186.40	64,500.00	18,500.00	5,000.00	19,576.11
Due To Other Funds								
Current Loans								
Unearned Revenues	42,062.31							
Deferred Inflows of Resources								
SUBTOTAL	224,993.67	53,794.99	1,456.43	3,186.40	64,500.00	18,500.00	5,000.00	19,576.11
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	(175,590.35)	3,099.75	(208.43)	6,336.22	(59,500.00)	(11,000.00)	(2,157.08)	(19,576.11)
E. NET INCREASE/DECREASE (B - C + D)	118,939.98	(7,684.60)	(117,661.20)	(416,007.07)	(361,903.00)	414,801.00	174,259.92	(398,304.11)
F. ENDING CASH (A + E)	3,984,869.14	3,977,184.54	3,859,503.34	3,443,496.27	3,081,593.27	3,496,394.27	3,670,654.19	3,272,350.08
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH								
8010-8019	3,272,350.08	2,976,122.08	3,518,469.70	3,075,419.74				
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment	135,000.00	135,000.00	135,000.00	127,964.00			2,145,244.00	2,145,244.00
Property Taxes		940,673.00	0.00	338,418.58			2,687,636.00	2,687,636.00
Miscellaneous Funds		18,682.62					181,543.00	181,543.00
Federal Revenue	55,000.00		14,859.78				336,404.00	336,404.00
Other State Revenue	80,000.00	15,000.00	7,000.00	14,643.63			246,238.00	246,238.00
Other Local Revenue							0.00	0.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources	270,000.00	1,109,355.62	156,859.78	481,026.21	0.00	0.00	5,597,065.00	5,597,065.00
TOTAL RECEIPTS								
1000-1999	189,350.00	189,350.00	189,350.00	189,459.22			1,929,023.00	1,929,023.00
2000-2999	76,828.00	76,828.00	76,828.00	76,830.79			841,553.00	841,553.00
3000-3999	133,550.00	133,550.00	133,550.00	133,491.74			1,386,481.00	1,386,481.00
4000-4999	65,000.00	70,000.00	17,651.20				337,136.00	337,136.00
5000-5999	101,500.00	45,000.00	182,530.54	120,061.08			1,190,346.00	1,190,346.00
6000-6999		2,280.00					202,280.00	202,280.00
7000-7499		50,000.00		4,450.00			104,450.00	104,450.00
7600-7629							302,144.00	302,144.00
7630-7699	566,228.00	567,008.00	599,909.74	524,292.83	0.00	0.00	6,293,413.00	6,293,413.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable							45,503.32	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	45,503.32	
Liabilities and Deferred Inflows								
Accounts Payable							182,931.36	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	182,931.36	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(137,428.04)	
E. NET INCREASE/DECREASE (B - C + D)								
	(296,228.00)	542,347.62	(443,049.96)	(43,266.62)			(833,776.04)	(696,348.00)
F. ENDING CASH (A + E)								
	2,976,122.08	3,518,469.70	3,075,419.74	3,032,153.12			3,032,153.12	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12				
A. BEGINNING CASH								
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue							0.00	
Other Local Revenue							0.00	
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries							0.00	
Classified Salaries							0.00	
Employee Benefits							0.00	
Books and Supplies							0.00	
Services							0.00	
Capital Outlay							0.00	
Other Outgo							0.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12				
F. ENDING CASH (A + E)	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12			3,032,153.12	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2017 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nona Griesert Telephone: (530) 993-1660, ext. *838
Title: Business Manager E-mail: ngriesert@spjUSD.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	

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	
		• 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?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,293,413.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	274,463.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	202,280.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	302,144.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	334,312.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				838,736.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	72,144.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,252,358.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		396.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,246.80
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,816,819.10	12,751.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,816,819.10	12,751.00
B. Required effort (Line A.2 times 90%)	4,335,137.19	11,475.90
C. Current year expenditures (Line I.E and Line II.B)	5,252,358.00	13,246.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 28,822.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,128,235.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.70%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	246,335.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	39,135.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,661.45
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	27.30
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	291,158.75
9. Carry-Forward Adjustment (Part IV, Line F)	(144,447.48)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	146,711.27

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,052,511.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	679,833.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	193,736.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	95,076.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	217,299.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	39,625.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	114,849.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	803,117.55
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,872.70
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	174,358.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,391,277.25

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 5.40%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ric)
(Line A10 divided by Line B18) 2.72%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>291,158.75</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(133,582.07)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(133,277.18)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.14%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.13%) times Part III, Line B18); zero if positive	<u>(144,447.48)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(144,447.48)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.72%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-72,223.74) is applied to the current year calculation and the remainder (\$-72,223.74) is deferred to one or more future years:	<u>4.06%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-48,149.16) is applied to the current year calculation and the remainder (\$-96,298.32) is deferred to one or more future years:	<u>4.51%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(144,447.48)</u>

Approved indirect cost rate: 3.14%
Highest rate used in any program: 3.13%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	237,297.00	4,150.00	1.75%
01	3550	2,859.00	65.00	2.27%
01	7338	33,653.00	1,055.00	3.13%

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	4,832,880.00	2.66%	4,961,336.00	2.78%	5,099,228.00
2. Federal Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	114,332.00	0.00%	114,332.00	0.00%	114,332.00
4. Other Local Revenues	8600-8799	233,784.00	0.00%	233,784.00	0.00%	233,784.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(246,017.00)	58.97%	(391,092.00)	1.90%	(398,515.00)
6. Total (Sum lines A1 thru A5c)		5,014,979.00	-0.33%	4,998,360.00	2.61%	5,128,829.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,784,060.00		1,819,741.00
b. Step & Column Adjustment				35,681.00		36,395.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,784,060.00	2.00%	1,819,741.00	2.00%	1,856,136.00
2. Classified Salaries						
a. Base Salaries				766,578.00		774,244.00
b. Step & Column Adjustment				7,666.00		7,743.00
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	766,578.00	1.00%	774,244.00	1.00%	781,987.00
3. Employee Benefits	3000-3999	1,149,832.00	0.67%	1,157,582.00	0.67%	1,165,332.00
4. Books and Supplies	4000-4999	294,312.00	0.00%	294,312.00	0.00%	294,312.00
5. Services and Other Operating Expenditures	5000-5999	1,113,291.00	0.00%	1,113,291.00	0.00%	1,113,291.00
6. Capital Outlay	6000-6999	101,298.00	0.00%	101,298.00	0.00%	101,298.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,270.00)	0.00%	(5,270.00)	0.00%	(5,270.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	302,144.00	-75.18%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,610,695.00	-3.14%	5,434,648.00	0.95%	5,486,536.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(595,716.00)		(436,288.00)		(357,707.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,589,706.00		2,993,990.00		2,557,702.00
2. Ending Fund Balance (Sum lines C and D1)		2,993,990.00		2,557,702.00		2,199,995.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	533,284.00		603,758.00		644,168.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
2. Unassigned/Unappropriated	9790	1,827,306.00		1,310,544.00		912,427.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,993,990.00		2,557,702.00		2,199,995.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,827,306.00		1,310,544.00		912,427.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)						
		2,457,306.00		1,950,544.00		1,552,427.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	101,543.00	0.00%	101,543.00	0.00%	101,543.00
3. Other State Revenues	8300-8599	222,072.00	0.00%	222,072.00	0.00%	222,072.00
4. Other Local Revenues	8600-8799	12,454.00	-80.30%	2,454.00	0.00%	2,454.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	246,017.00	58.97%	391,092.00	1.90%	398,515.00
6. Total (Sum lines A1 thru A5c)		582,086.00	23.21%	717,161.00	1.04%	724,584.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				144,963.00		146,858.00
b. Step & Column Adjustment				1,895.00		1,933.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	144,963.00	1.31%	146,858.00	1.32%	148,791.00
2. Classified Salaries						
a. Base Salaries				74,975.00		75,510.00
b. Step & Column Adjustment				535.00		539.00
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	74,975.00	0.71%	75,510.00	0.71%	76,049.00
3. Employee Benefits	3000-3999	236,649.00	2.05%	241,500.00	2.05%	246,451.00
4. Books and Supplies	4000-4999	42,824.00	0.00%	42,824.00	0.00%	42,824.00
5. Services and Other Operating Expenditures	5000-5999	77,055.00	0.00%	77,055.00	0.00%	77,055.00
6. Capital Outlay	6000-6999	100,982.00	26.90%	128,144.00	0.00%	128,144.00
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	5,270.00	0.00%	5,270.00	0.00%	5,270.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		682,718.00	5.04%	717,161.00	1.04%	724,584.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(100,632.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		100,632.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(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						
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.

Restricted program College Readiness Block Grant ending in 17/18 and not continuing into 18/19 and out years. Removed salaries and benefits from that program. Reduction in staffing for Title I program, removed salaries and benefits from out years.

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	4,832,880.00	2.66%	4,961,336.00	2.78%	5,099,228.00
2. Federal Revenues	8100-8299	181,543.00	0.00%	181,543.00	0.00%	181,543.00
3. Other State Revenues	8300-8599	336,404.00	0.00%	336,404.00	0.00%	336,404.00
4. Other Local Revenues	8600-8799	246,238.00	-4.06%	236,238.00	0.00%	236,238.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,597,065.00	2.12%	5,715,521.00	2.41%	5,853,413.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,929,023.00		1,966,599.00
b. Step & Column Adjustment				37,576.00		38,328.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,929,023.00	1.95%	1,966,599.00	1.95%	2,004,927.00
2. Classified Salaries						
a. Base Salaries				841,553.00		849,754.00
b. Step & Column Adjustment				8,201.00		8,282.00
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	841,553.00	0.97%	849,754.00	0.97%	858,036.00
3. Employee Benefits	3000-3999	1,386,481.00	0.91%	1,399,082.00	0.91%	1,411,783.00
4. Books and Supplies	4000-4999	337,136.00	0.00%	337,136.00	0.00%	337,136.00
5. Services and Other Operating Expenditures	5000-5999	1,190,346.00	0.00%	1,190,346.00	0.00%	1,190,346.00
6. Capital Outlay	6000-6999	202,280.00	13.43%	229,442.00	0.00%	229,442.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
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	302,144.00	-75.18%	75,000.00	0.00%	75,000.00
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)		6,293,413.00	-2.25%	6,151,809.00	0.96%	6,211,120.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(696,348.00)		(436,288.00)		(357,707.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,690,338.00		2,993,990.00		2,557,702.00
2. Ending Fund Balance (Sum lines C and D1)		2,993,990.00		2,557,702.00		2,199,995.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	533,284.00		603,758.00		644,168.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
2. Unassigned/Unappropriated	9790	1,827,306.00		1,310,544.00		912,427.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,993,990.00		2,557,702.00		2,199,995.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,827,306.00		1,310,544.00		912,427.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,457,306.00		1,950,544.00		1,552,427.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		39.05%		31.71%		24.99%
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)						
		394.80		394.80		394.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,293,413.00		6,151,809.00		6,211,120.00
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)		6,293,413.00		6,151,809.00		6,211,120.00
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)		251,736.52		246,072.36		248,444.80
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)		251,736.52		246,072.36		248,444.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	76,348.00	0.00%	76,348.00	0.00%	76,348.00
3. Other State Revenues	8300-8599	5,500.00	0.00%	5,500.00	0.00%	5,500.00
4. Other Local Revenues	8600-8799	20,366.00	0.00%	20,366.00	0.00%	20,366.00
5. Other Financing Sources						
a. Transfers In	8900-8929	72,144.00	3.96%	75,000.00	0.00%	75,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		174,358.00	1.64%	177,214.00	0.00%	177,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	74,249.00	0.00%	74,249.00	0.00%	74,249.00
3. Employee Benefits	3000-3999	34,353.00	0.00%	34,353.00	0.00%	34,353.00
4. Books and Supplies	4000-4999	59,769.00	0.00%	59,769.00	0.00%	59,769.00
5. Services and Other Operating Expenditures	5000-5999	5,987.00	47.70%	8,843.00	0.00%	8,843.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	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. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	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 (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		174,358.00	1.64%	177,214.00	0.00%	177,214.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.00		0.00		0.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	230,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		230,000.00	-100.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	505,000.00	-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	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%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		505,000.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(275,000.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	275,000.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.00		0.00		0.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	302,144.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					72,144.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					230,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	302,144.00	302,144.00		

REVISION

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)	District Regular	395.00		
	Charter School	0.00		
	Total ADA	395.00	394.80	-0.1%
1st Subsequent Year (2018-19)	District Regular	395.00		
	Charter School	0.00		
	Total ADA	395.00	394.80	-0.1%
2nd Subsequent Year (2019-20)	District Regular	395.00		
	Charter School	0.00		
	Total ADA	395.00	394.80	-0.1%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met
1st Subsequent Year (2018-19)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met
2nd Subsequent Year (2019-20)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	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	356	372	
Charter School		0	
Total ADA/Enrollment	356	372	95.7%
Second Prior Year (2015-16)			
District Regular	362	381	
Charter School		0	
Total ADA/Enrollment	362	381	95.0%
First Prior Year (2016-17)			
District Regular	361	363	
Charter School	0	0	
Total ADA/Enrollment	361	363	99.4%
Historical Average Ratio:			96.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.2%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	395	413		
Charter School	0	0		
Total ADA/Enrollment	395	413	95.6%	Met
1st Subsequent Year (2018-19)				
District Regular	395	413		
Charter School	0	0		
Total ADA/Enrollment	395	413	95.6%	Met
2nd Subsequent Year (2019-20)				
District Regular	395	413		
Charter School	0	0		
Total ADA/Enrollment	395	413	95.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2017-18)	4,881,589.00		
1st Subsequent Year (2018-19)	4,992,407.00	4,961,336.00	-0.6%	Met
2nd Subsequent Year (2019-20)	5,062,712.00	5,099,228.00	0.7%	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)	3,358,322.01	4,556,101.91	73.7%
Second Prior Year (2015-16)	3,549,836.14	4,705,120.48	75.4%
First Prior Year (2016-17)	3,452,283.60	4,843,165.88	71.3%
	Historical Average Ratio:		73.5%

	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):	69.5% to 77.5%	69.5% to 77.5%	69.5% to 77.5%

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-B8, B10)		
Current Year (2017-18)	3,700,470.00	5,308,551.00	69.7%	Met
1st Subsequent Year (2018-19)	3,751,567.00	5,359,648.00	70.0%	Met
2nd Subsequent Year (2019-20)	3,803,455.00	5,411,536.00	70.3%	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)	191,657.00	181,543.00	-5.3%	Yes
1st Subsequent Year (2018-19)	190,907.00	181,543.00	-4.9%	No
2nd Subsequent Year (2019-20)	190,907.00	181,543.00	-4.9%	No

Explanation: (required if Yes)
17/18: Federal Revenue overestimated at budget adoption by approximately \$16,500. Federal Revenue underestimated for Small Rural Achievement Grant by approximately \$6,400.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	561,404.00	336,404.00	-40.1%	Yes
1st Subsequent Year (2018-19)	292,660.00	336,404.00	14.9%	Yes
2nd Subsequent Year (2019-20)	193,469.00	336,404.00	73.9%	Yes

Explanation: (required if Yes)
Original budget did not include one time mandated block grant funding, overestimated Prop 39 Clean Energy funding, underestimated grant award for Ag Voc Ed Grant and anticipated revenue from College Readiness Block Grant that did not continue into 17/18 and out years..

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	236,238.00	246,238.00	4.2%	No
1st Subsequent Year (2018-19)	242,436.00	236,238.00	-2.6%	No
2nd Subsequent Year (2019-20)	246,123.00	236,238.00	-4.0%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	274,615.00	337,136.00	22.8%	Yes
1st Subsequent Year (2018-19)	216,312.00	337,136.00	55.9%	Yes
2nd Subsequent Year (2019-20)	180,945.00	337,136.00	86.3%	Yes

Explanation: (required if Yes)
Original budget underestimated the needs for books and supplies in current year and two out years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	1,167,987.00	1,190,346.00	1.9%	No
1st Subsequent Year (2018-19)	900,000.00	1,190,346.00	32.3%	Yes
2nd Subsequent Year (2019-20)	800,000.00	1,190,346.00	48.8%	Yes

Explanation: (required if Yes)
18/19 & 19/20: District is anticipating that Services and other Operating Expenditures will remain flat as compared to 17/18 current year. No expenditure reductions anticipated.

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

TA 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)	989,299.00	764,185.00	-22.8%	Not Met
1st Subsequent Year (2018-19)	726,003.00	754,185.00	3.9%	Met
2nd Subsequent Year (2019-20)	630,499.00	754,185.00	19.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	1,442,602.00	1,527,482.00	5.9%	Not Met
1st Subsequent Year (2018-19)	1,116,312.00	1,527,482.00	36.8%	Not Met
2nd Subsequent Year (2019-20)	980,945.00	1,527,482.00	55.7%	Not 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)

17/18: Federal Revenue overestimated at budget adoption by approximately \$16,500. Federal Revenue underestimated for Small Rural Achievement Grant by approximately \$6,400.

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

Original budget did not include one time mandated block grant funding, overestimated Prop 39 Clean Energy funding, underestimated grant award for Ag Voc Ed Grant and anticipated revenue from College Readiness Block Grant that did not continue into 17/18 and out years..

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

- 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)

Original budget underestimated the needs for books and supplies in current year and two out years.

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

18/19 & 19/20: District is anticipating that Services and other Operating Expenditures will remain flat as compared to 17/18 current year. No expenditure reductions anticipated.

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		0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input 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)	39.1%	31.7%	25.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	13.0%	10.6%	8.3%

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)	(595,716.00)	5,610,695.00	10.6%	Met
1st Subsequent Year (2018-19)	(436,286.00)	5,434,648.00	8.0%	Met
2nd Subsequent Year (2019-20)	(357,707.00)	5,486,536.00	6.5%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2017-18)		2,993,990.00	Met
1st Subsequent Year (2018-19)		2,557,702.00	Met
2nd Subsequent Year (2019-20)		2,199,995.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2017-18)		3,032,153.12	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.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	395	395	395
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 a for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,293,413.00	6,151,809.00	6,211,120.00
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)	6,293,413.00	6,151,809.00	6,211,120.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	251,736.52	246,072.36	248,444.80
6. Reserve Standard - by Amount ((\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
District's Reserve Standard (Greater of Line B5 or Line B6)	251,736.52	246,072.36	248,444.80

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	630,000.00	640,000.00	640,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,827,306.00	1,310,544.00	912,427.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,457,306.00	1,950,544.00	1,552,427.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	39.05%	31.71%	24.99%
District's Reserve Standard (Section 10B, Line 7):	251,736.52	246,072.36	248,444.80
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

a. 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)	(167,468.00)	(246,017.00)	46.9%	78,549.00	Not Met
1st Subsequent Year (2018-19)	(222,717.00)	(221,000.00)	-0.8%	(1,717.00)	Met
2nd Subsequent Year (2019-20)	(200,321.00)	(151,000.00)	-24.6%	(49,321.00)	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)	343,067.00	302,144.00	-11.9%	(40,923.00)	Not Met
Subsequent Year (2018-19)	118,169.00	75,000.00	-36.5%	(43,169.00)	Not Met
Subsequent Year (2019-20)	69,944.00	75,000.00	7.2%	5,056.00	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)

17/18: Additional contributions required from the Unrestricted to Restricted programs. 19/20: Restricted programs not continuing in 2nd out year reduced the necessary contributions from unrestricted.

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

Explanation:
(required if NOT met)

17/18: Transfers out for capital outlay were reduced for the Loyalton High School Site. Downieville HVAC replacement increased. 18/19: Transfers out reduced for all other programs except Cafeteria. 18/19 and 19/20 transfers out anticipated to be for Cafeteria program

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Unrestricted Revenue	Accrued Vacation	12,862

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				12,862

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	22,964	12,862	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	22,964	12,862	0	0
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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)

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	1,033,624.00	1,033,624.00
b. OPEB unfunded actuarial accrued liability (UAAL)	1,033,624.00	1,033,624.00

	Actuarial	Actuarial
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Jul 01, 2014	Jul 01, 2014
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	133,535.00	133,535.00
1st Subsequent Year (2018-19)	133,535.00	133,535.00
2nd Subsequent Year (2019-20)	133,535.00	133,535.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	89,800.00	89,800.00
1st Subsequent Year (2018-19)	87,681.00	87,681.00
2nd Subsequent Year (2019-20)	82,405.00	82,405.00

d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	5	5
1st Subsequent Year (2018-19)	5	5
2nd Subsequent Year (2019-20)	4	4

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?
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	24.4	25.4	25.4	25.4

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

24,453

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)
Yes	Yes	Yes
525,972	528,420	531,234
76.0%	75.0%	75.0%
1.0%	1.0%	1.0%

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
48,545	49,759	51,003
2.5%	2.5%	2.5%

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)
No	No	No
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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	25.0	24.8	24.8	24.8

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

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

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

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
244,115	245,835	247,599
67.0%	67.0%	67.0%
1.0%	1.0%	1.0%

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

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
12,552	17,584	18,024
4.0%	3.0%	3.0%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	4.9	2.9	2.9	2.9

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	91,030	95,582	100,361
Percent of H&W cost paid by employer	74.0%	71.0%	68.0%
Percent projected change in H&W cost over prior year	-10.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	3,846	3,997	3,467
Percent change in step and column over prior year	2.0%	2.0%	2.0%

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)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

		Unrestricted			
Year:	17/18	17/18	Pos (Neg)	%	
Period:	Adopted	FIRST	Difference	Change	
	Budget	INTERIM			
Revenues					
LCFF	1010-8099	4,881,589	4,832,880	(48,709)	-1.00%
Federal Revenues	1100-8299	80,000	80,000	-	0.00%
State Revenues	1300-8599	61,215	114,332	53,117	86.77% 1
Local Revenues	1600-8799	233,784	233,784	-	0.00%
Total Revenues		5,256,588	5,260,996	4,408	0.08%
Expenditures					
Certificated Salaries	1000-1999	1,732,889	1,784,060	51,171	2.95%
Classified Salaries	2000-2999	724,701	766,578	41,877	5.78%
Benefits & Taxes	3000-3999	1,064,837	1,149,832	84,995	7.98%
Materials & Supplies	4000-4999	250,117	294,312	44,195	17.67% 1
Operating Expenditures	5000-5999	1,105,137	1,113,291	8,154	0.74% 1
Capital Outlay	6000-6599	101,298	101,298	-	0.00%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%
Other Outgo	7300-7399	(4,215)	(5,270)	(1,055)	25.03% 3
Total Expenditures		5,079,214	5,308,551	229,337	4.52%
Rev less Exp		177,374	(47,555)	(224,929)	-126.81%
Other Sources/Uses					
Transfers In	8910-8979	-	-	-	-
Contributions	9980-8999	(167,468)	(246,017)	(78,549)	46.90% 9
Transfers Out	610-7699	343,067	302,144	(40,923)	-11.93% 10
Total Other Sources		(510,535)	(548,161)	(37,626)	7.37%
Change in Fund Bal		(333,161)	(595,716)	(262,555)	78.81%
Beg Fund Bal		-	3,589,706	3,589,706	
Adjustments		-	-	-	
Adj Beg Fund Bal		-	3,589,706	3,589,706	
End Fund Bal		(333,161)	2,993,990	3,327,151	-998.66%
Non Spendable		3,400	3,400	-	
Restricted		-	-	-	
Committed		518,756	533,284	14,528	2.80%
Assigned		-	-	-	
REU		621,000	630,000	9,000	
Unassigned		(1,476,317)	1,827,306	3,312,623	-224.38%

		Restricted			
Year:	17/18	17/18	Pos (Neg)	%	
Period:	Adopted	FIRST	Difference	Change	
	Budget	INTERIM			
	-	-	-	-	
	111,657	101,543	(10,114)	-9.06%	
	500,189	222,072	(278,117)	-55.60% 4	
	2,454	12,454	10,000	407.50% 2	
	614,300	336,069	(278,231)	-45.29%	
	152,591	144,963	(7,628)	-5.00%	
	51,388	74,975	23,587	45.90% 5	
	227,449	236,649	9,200	4.04%	
	24,498	42,824	18,326	74.81% 6	
	62,850	77,055	14,205	22.60% 7	
	258,777	100,982	(157,795)	-60.98% 8	
	-	-	-	-	
	4,215	5,270	1,055	25.03% 3	
	781,768	682,718	(99,050)	-12.67%	
	(167,468)	(346,649)	(179,181)	106.99%	
	-	-	-	-	
	167,468	246,017	78,549	46.90% 9	
	-	-	-	-	
	167,468	246,017	78,549	46.90%	
	-	(100,632)	(100,632)		
	-	100,632	100,632		
	-	100,632	100,632		
	-	-	-		
	-	-	-		
	-	-	-		
	-	-	-		
	-	-	-		
	-	-	-		
	-	-	-		

		Total			
Year:	17/18	17/18	Pos (Neg)	%	
Period:	Adopted	FIRST	Difference	Change	
	Budget	INTERIM			
	4,881,589	4,832,880	(48,709)	-1.00%	
	191,657	181,543	(10,114)	-5.28%	
	561,404	336,404	(225,000)	-40.08%	
	236,238	246,238	10,000	4.23%	
	5,870,888	5,597,065	(273,823)	-4.66%	
	1,885,480	1,929,023	43,543	2.31%	
	776,089	841,553	65,464	8.44%	
	1,292,286	1,386,481	94,195	7.29%	
	274,615	337,136	62,521	22.77%	
	1,167,987	1,190,346	22,359	1.91%	
	360,075	202,280	(157,795)	-43.82%	
	104,450	104,450	-	0.00%	
	-	-	-	-	
	5,860,982	5,991,269	130,287	2.22%	
	9,906	(394,204)	(404,110)	-4079.45%	
	-	-	-	-	
	-	-	-	-	
	343,067	302,144	(40,923)	-11.93%	
	(343,067)	(302,144)	40,923	-11.93%	
	(333,161)	(696,348)	(363,187)	109.01%	
	-	3,690,338	3,690,338		
	-	-	-		
	-	3,690,338	3,690,338		
	(333,161)	2,993,990	3,327,151	-998.66%	
	3,400	3,400	-		
	-	-	-		
	518,756	533,284	14,528	2.80%	
	-	-	-		
	621,000	630,000	9,000	1.45%	
	(1,476,317)	1,827,306	3,312,623	-224.38%	

REU is: 10.0% 10.0%

Tickmark Legend

1	One Time Mandated Cost per ADA increase. \$147 per 16/17 P2 ADA (361.34*147). \$53,117 revenue & expenditures increase.
2	Scaling Up Multi-Tiered System of Support Statewide Grant (SUMS) \$10k.
3	Adjustment in Indirect Cost Rate charges to Restricted programs.
4	Reduction in revenue due to programs not continuing into 17-18. Prop 39 reduced approx <\$158>. Prop 39 PY C/O approx <\$52K> moved from revenue to correct code line. College Readiness Block Grant program not continuing into 17-18, reduced approx <\$40k> and PY C/O approx <\$34k> moved from revenue to correct code line. Ag Voc Ed Grant increased award approx \$6,300.
5	Increase Title 1 Instructional Aids approx \$24k
6	Increase Ag Voc Ed Grant M&S approx \$10k. SUMS grant expenditures approx \$4k. Music Program Donation expenditures approx \$4k.
7	Reduced Title II expenditures approx <\$8,500>. Reduced Educator Effectiveness expenditures approx <\$1,500>. Increase Ag Voc Ed expenditures approx \$18k. Increased SUMS grant expenditures approx \$6k.
8	Reduced expenditures for Prop 39 approx <\$158k>.
9	Increased contribution to Title I approx \$61k. Increased contribution to Title II approx \$8k. Reduced contribution to Small Rural Achievent approx <\$3,500>. Reduced contribution to Educator Effectiveness approx <\$11k>. Increased contribution to Ag Voc Ed approx \$24k.
10	Transfer out to Fund 40 for LHS Building Improvements reduced <\$75K>. Transfer out to Fund 40 for DVL Boiler increased approx \$30K. Transfer out to Cafeteria Fund 13 increased approx. \$4K.
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

Sierra-Plumas Joint Unified School District

2017/18 1st Interim Multi-Year Projection -

Revised

Multi Year Projection

Materiality Threshold

\$: 0
%: 0%

		2017/18 <i>Budget</i>			2018/19 <i>MYP</i>			2019/20 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
Revenue Limit Funding	8010-8099	4,832,880	-	4,832,880	4,961,336	-	4,961,336	5,099,228	-	5,099,228
Federal Revenues	8100-8299	80,000	101,543	181,543	80,000	101,543	181,543	80,000	101,543	181,543
State Revenues	8300-8599	114,332	222,072	336,404	114,332	222,072	336,404	114,332	222,072	336,404
Local Revenues	8600-8799	233,784	12,454	246,238	233,784	2,454	236,238	233,784	2,454	236,238
Contributions	8980-8999	(246,017)	246,017	-	(391,092)	391,092	-	(398,515)	398,515	-
Total Revenues		5,014,979	582,086	5,597,065	4,998,360	717,161	5,715,521	5,128,829	724,584	5,853,413
Expenditures										
Certificated Salaries	1000-1999	1,784,060	144,963	1,929,023	1,819,741	146,858	1,966,599	1,856,136	148,791	2,004,927
Classified Salaries	2000-2999	766,578	74,975	841,553	774,244	75,510	849,754	781,987	76,049	858,036
Benefits & Taxes	3000-3999	1,149,832	236,649	1,386,481	1,157,582	241,500	1,399,082	1,165,332	246,451	1,411,783
Materials & Supplies	4000-4999	294,312	42,824	337,136	294,312	42,824	337,136	294,312	42,824	337,136
Operating Expenditures	5000-5999	1,113,291	77,055	1,190,346	1,113,291	77,055	1,190,346	1,113,291	77,055	1,190,346
Capital Outlay	6000-6599	101,298	100,982	202,280	101,298	128,144	229,442	101,298	128,144	229,442
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(5,270)	5,270	-	(5,270)	5,270	-	(5,270)	5,270	-
Transfers Out	7600-7629	302,144	-	302,144	75,000	-	75,000	75,000	-	75,000
Total Expenditures		5,610,695	682,718	6,293,413	5,434,648	717,161	6,151,809	5,486,536	724,584	6,211,120
Rev less Exp		(595,716)	(100,632)	(696,348)	(436,288)	-	(436,288)	(357,707)	-	(357,707)
Change in Fund Bal		(595,716)	(100,632)	(696,348)	(436,288)	-	(436,288)	(357,707)	-	(357,707)
Beg Fund Bal		3,589,706	100,632	3,690,338	2,993,990	-	2,993,990	2,557,702	-	2,557,702
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,589,706	100,632	3,690,338	2,993,990	-	2,993,990	2,557,702	-	2,557,702
End Fund Bal		2,993,990	-	2,993,990	2,557,702	-	2,557,702	2,199,995	-	2,199,995
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted		533,284	-	533,284	603,758	-	603,758	644,168	-	644,168
Assigned		-	-	-	-	-	-	-	-	-
REU		630,000	-	630,000	640,000	-	640,000	640,000	-	640,000
Unassigned		1,827,306	-	1,827,306	1,310,544	-	1,310,544	912,427	-	912,427

Sierra-Plumas Joint Unified School District



First Interim Budget 2017/18

December 12, 2017
Merrill M. Grant, Ed.D./Superintendent

Sierra-Plumas Joint Unified School District
2017-2018 First Interim
Actuals as of October 31, 2017
Presented December 12, 2017

The First Interim budget report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year. Keep in mind that a budget and multi-year projection are just that - projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.



A word on deficit spending: Deficit spending is when purchases exceed income. Is it a bad thing? Not necessarily, but can be if it is not managed carefully and balanced with cash reserves. Care must be taken that cash reserves are utilized for one-time expenditures and not used for ongoing expenses (i.e. Salaries & Benefits). This First Interim report reflects an increase in deficit spending from that of the Adopted Budget.

Deficit Spending Detail:

17/18 First Interim Deficit Spending Variance Analysis			
	Change	Total	
Total Deficit Spending Increase from Adopted Budget		\$363,187	
Restricted Carryover	(\$100,632)	\$262,555	One-Time
Transfers Out	\$40,923	\$303,478	One-Time
Salaries & Benefits	(\$178,043)	\$125,435	Ongoing
Materials & Supplies/Operating Exp	(\$51,294)	\$74,141	Ongoing
Contributions	(\$78,549)	(\$4,408)	Ongoing
Net revenue increase	\$4,408	\$0	Variable

Deficit Spending Reduction Plan:

- Contributions
 - Contributions from the General Fund Unrestricted side to the Restricted side will be reviewed in detail. Restricted programs will be evaluated and adjusted as necessary to reduce the contributions necessary to operate the programs where possible.
- Salaries & Benefits
 - Staffing needs will be evaluated and adjusted where necessary to make the best use of funds to serve the needs of the District and its students.
- Materials & Supplies/Operating Expenditures
 - Materials & Supplies budget will be reduced in 2018/19 by 14%. Flat spending level will be held for 2019/20.
 - Operating and Services Expenses will be reduced in 2018/19 by 30%. Flat spending level will be held for 2019/20.

Reduction Plan Objectives:

2018/19: Net increase in fund balance of \$137,700
 2019/20: Net increase in fund balance of \$293,700

Student Attendance/Enrollment

Attendance:	2011/12 P2	2012/13 P2	2013/14 P2	2014/15 P2	2015/16 P2	2016/17 P2	2017/18 Proj
Downieville Elementary	28.39	26.89	29.17	27.55	21.29	21.98	26.88
Downieville Jr. High	5.03	6.72	5.74	6.77	8.62	9.94	9.79
Downieville Sr. High	19.50	17.03	13.86	11.54	11.35	11.69	11.33
Loyalton Elementary	171.30	156.91	165.24	168.11	169.86	168.07	195.86
Loyalton Middle (LHS 7-8)	49.71	48.52	42.58	49.22	60.97	56.04	49.92
Loyalton High	107.73	103.16	90.97	88.81	86.70	92.71	100.80
Sierra Pass – Continuation	1.15	4.66	3.49	3.60	3.67	0.91	1.92
District Total	382.81	363.89	351.05	355.60	362.46	361.34	396.50
				11.36	11.27	15.00	15.00
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	392	373	380	372	382	383	413

REVENUE

Below are the changes in revenue projections since the budget adoption.

Local Control Funding Formula

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
LCFF	(\$19,506)
Education Protection Plan (EPA)	(\$29,203)
Net Change	(\$48,709)

Federal Revenue

Federal Revenue decrease by (\$10,114) since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Title II, Pt. A - Educator Quality	(\$16,515)
• Small Rural Achievement/REAP	\$ 6,401
Net Change	(\$10,114)

Other State Revenue

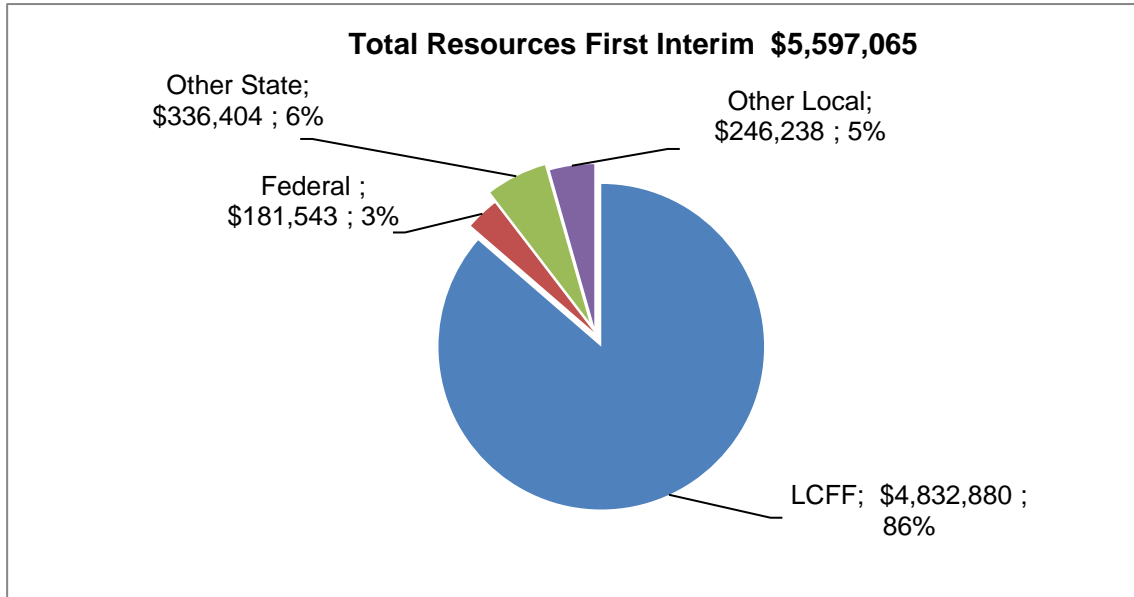
Other State resources decreased by \$225,000 since the operating budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Mandated Block Grant	\$ 53,117	1 Time Funding
• Prop 39	(\$209,420)	Not continuing in 17/18, PY C/O coding adjustment
• College Readiness Grant	(\$ 75,000)	Not continuing in 17/18
• AG Incentive	\$ 6,303	
Net Change	(\$225,000)	

Local Revenue and Other Financing Sources

Other financing sources increased by \$10,000 since the operating budget for the following reasons.

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• SUMS Grant	\$10,000



Revenue Comparison Chart

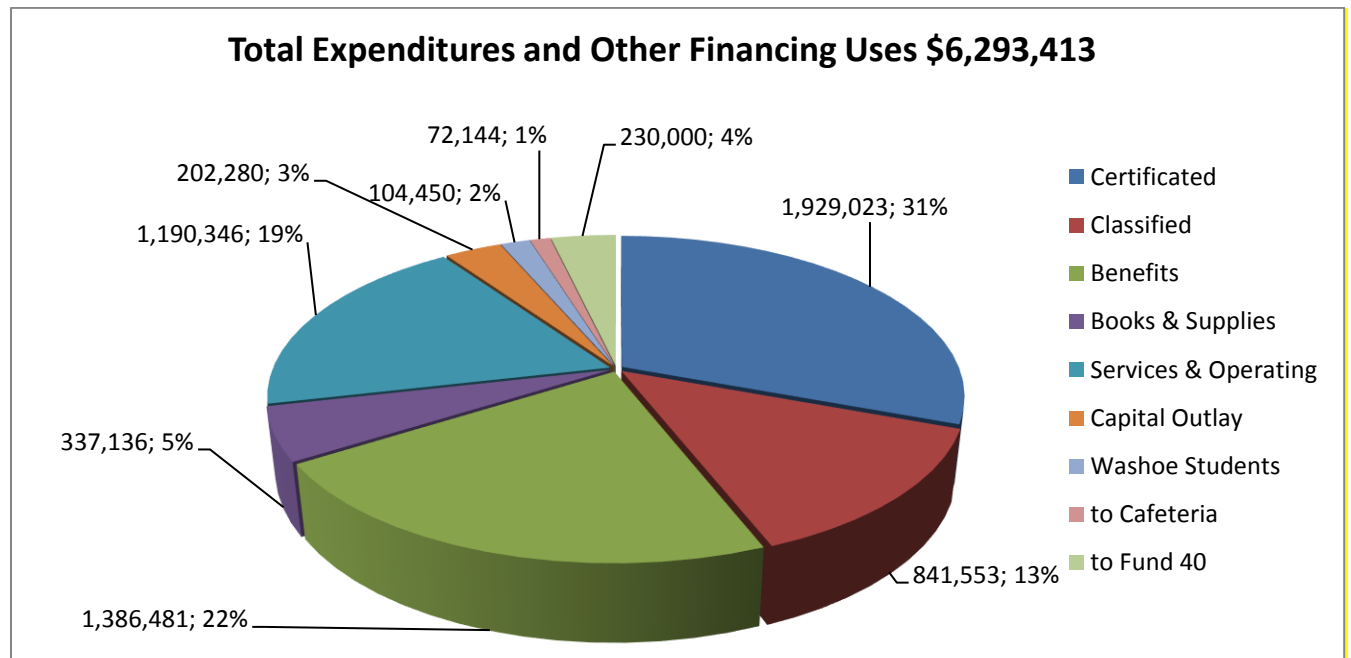
Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Unaudited	2017-2018 Adopted Budget	2017-2018 First Interim
LCFF/Revenue Limit	\$3,981,735	\$4,419,316	\$4,299,198	\$4,375,086	\$4,881,589	\$4,832,880
Federal	569,490	565,413	604,893	196,433	191,657	181,543
Other State	166,326	186,922	444,480	713,839	561,404	336,404
Local	224,078	281,903	266,170	279,181	236,238	246,238
Transfer in-Fund 35	0	269,468	0	0	0	0
Property Proceeds	467,749	25,001	0	0	0	0
Total	5,409,378	\$5,748,023	\$5,614,741	\$5,564,539	\$5,870,888	\$5,597,065

General Fund Expenditures and Financing Uses:

Total expenditures and financing uses of \$6,293,413 is \$89,364 more than adopted budget projections.

Expenditures:

Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Unaudited	2017-2018 Adopted Budget	2017-2018 First Interim
Certificated	\$1,690,042	\$1,744,583	\$1,848,600	\$1,831,519	1,885,480	1,929,023
Classified	659,674	723,774	767,144	782,399	776,089	841,553
Benefits	1,108,359	1,124,624	1,203,603	1,263,241	1,292,286	1,386,481
Books & Supplies	116,473	245,770	313,314	324,936	274,615	337,136
Services & Operating	1,438,695	909,514	837,008	999,441	1,167,987	1,190,346
Capital Outlay	121,000	132,892	73,022	266,139	360,075	202,280
Other Outgo	27,125	88,000	104,403	105,954	104,450	104,450
Transfer-Out	148,451	150,081	88,415	331,453	343,067	302,144
Total	\$5,161,368	\$5,119,239	\$5,235,509	\$5,905,082	\$6,204,049	\$6,293,413



Net Increase (Decrease) in Fund Balance and Ending Fund Balance

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2012-13 Actual	(1,078,539)	2,496,090
2013-14 Actual	526,777*	3,022,867
2014-15 Actual	628,784	3,651,651
2015-16 Actual	379,233	4,030,882
2016-17 Unaudited	(441,176)	3,589,706
2017-18 Projected	(595,716)	2,993,990
2018-19 Projected	137,705	3,131,695
2019-20 Projected	293,709	3,425,404

*includes prior year audit adjustment of \$191,242

Multi-Year

<i>Planning Factor</i>	2016-17	2017-18	2018-19	2019-20	2020-21
COLA	0.0%	1.56%	2.15%	2.35%	2.57%
LCFF Gap Funding Percentage	56.08%	43.19%	66.12%	64.92%	100.00%
STRS Employer Rates	12.58%	14.43%	16.28%	18.13%	19.10%
PERS Employer Rates	13.888%	15.531%	18.10%	20.80%	23.80%
Lottery - unrestricted per ADA*	\$144	\$146	\$146	\$146	\$146
Lottery - Prop 20 per ADA*	\$45	\$48	\$48	\$48	\$48
Minimum Proportionality Percentage (MPP)	6.79%	6.28%	6.12%	6.11%	5.99%
Supplemental Funds	\$256,659	\$256,828	\$258,130	\$265,601	\$251,469
Certificated based on Premier	\$17,536	\$17,536	\$17,536	\$17,536	\$17,536

Other Comments

- Positive cash flow for fiscal year 2017-2018 with a projected ending cash balance of \$2,993,990
- Reserve requirement is met for all three years. Positive Certification
- No Health Care premium increases projected for members
- Fund 40 Budget of \$430,000 for Downieville HVAC (Project continuing from 2016-17)
- Fund 40 Budget of \$75,000 for LHS facility project (c/o budget from FY 2016-17)

Personnel FTE

Certificated	25.40
Administration	1.85 note: LES site administrator contracted services through Sierra COE
Classified Mgmt.	1.00
Classified	24.80
Confidential	2.00