

**AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**

June 12, 2018

Immediately following the 6:00 pm meeting of the Sierra County Board of Education  
Downieville School, 130 School St, Downieville, CA 95936

Videoconferencing will be available at Sierra County Office of Education, 109 Beckwith Rd, Rm 4, 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
- D. INFORMATION/DISCUSSION ITEMS

- 1. Superintendent's Report
  - a. Graduation Activities Recap
  - b. Sierra Schools Foundation pledging \$15K to .5 FTE Music Teacher 2018-19
  - c. Carpet replacement for multi-purpose room and one classroom at LES
  - d. ALICE Training
  - e. Inter-District Variance Requests (see table below)

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?
New	2018-19	5	Sierra	Tahoe/Truckee	Work in Truckee	Yes

- 2. Business Report
  - a. Account Object Summary-Balance from 07/01/2017 to 05/31/2018\*\*
  - b. Ninth Month Enrollments for the 2017-2018 School Year\*\*
  - c. Certification Letter for Fiscal Year 2016-2017 Audit\*\*
- 3. Staff Reports (5 minutes)
  - a. Loyalton Elementary School
  - b. Loyalton High School
  - c. Downieville Schools
- 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 minutes for the Regular Board Meeting held May 8, 2018\*\*
2. Approval of Board Report-Checks Dated 05/01/2018 through 05/31/2018\*\*
3. Authorization for Business Manager to enter into Agreement with School Services of California for 7/1/2018-6/30/2019—2019-03D\*\*
4. Approval of Steve Fillo, Katie Campbell, Brad Campbell and Thomas Jones as additional California Interscholastic Federation representatives for 2018-2019 School Year\*\*
5. Approval of Consolidated Application for 2018-2019\*\*
6. Accept letter of resignation from Michelle Jacobsen, Instructional Aide, Loyalton Elementary, effective June 8, 2018\*\*
7. Authorization to fill .5 FTE Instructional Aide position, Loyalton Elementary

F. ACTION ITEMS

1. New Business

- a. Authorization to Submit Request for Federal Waiver for Carl D. Perkins Career and Technical Education Improvement Act\*\*
- b. Award Bid on Surplus Yellow Truck in Downieville\*\*
- c. DSA Inspector Contract for Downieville Boiler Project—2018-17D\*\*
- d. Authorization to enter into an Agreement with Dr. Merrill M. Grant, Superintendent, for 7/1/2018-6/30/2021—2019-02D\*\*
- e. Adoption of the 2018-2019 Budget and the Criteria & Standards Report\*\*
- f. Approve Certificated Substitute Pay rate effective July 1, 2018^^
- g. Authorization to fill .5 FTE District-Wide Music Teacher Position
- h. Authorization to fill .67 FTE Instructional Aide, Loyalton Elementary


BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- a. Board Policy 0410, Nondiscrimination in District Programs and Activities, revision^^
- b. Board Policy AND Administrative Regulation 3514, Environmental Safety, revision^^
- c. Board Policy 4111/4211/4311, Recruitment and Selection, revision^^
- d. Board Policy AND Administrative Regulation 4119.11/4219.11/4319.11, Sexual Harassment, revision^^
- e. Administrative Regulation 4161.1/4361.1, Personal Illness/Injury Leave, revision^^
- f. Administrative Regulation 4261.1, Personal Illness/Injury Leave, revision^^

G. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on July 10, 2018 at Sierra County Office of Education, 109 Beckwith Rd, Rm 4, Loyalton CA 96118 beginning with Closed Session, as needed, at 5:00pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00pm.
2. Suggested Agenda Items
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_

H. ADJOURN

  
\_\_\_\_\_  
Dr. Merrill M. Grant, Superintendent

\*\* enclosed

\* handout

^^ County agenda backup

Balances through May						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD</b>						
1100	Teachers Salaries	1,580,899.00	1,644,316.00	153,492.08	1,441,607.22	49,216.70
1105	Per Diem - Same Day Travel				42.00	42.00-
1115	Extra Duty Hourly	5,000.00	5,000.00		5,010.00	10.00-
1120	Certificated Substitutes	23,161.00	34,994.00		44,525.00	9,531.00-
1300	Certificated Superv/Admin Sala	220,570.00	223,558.00	18,629.92	200,419.37	4,508.71
1310	Teacher In Charge/Head Teacher	16,000.00	16,000.00		2,000.00	14,000.00
1900	Other Certificated Salaries	39,850.00	39,850.00	3,320.80	36,528.80	.40
	<b>Total for Object 1000</b>	<b>1,885,480.00</b>	<b>1,963,718.00</b>	<b>175,442.80</b>	<b>1,730,132.39</b>	<b>58,142.81</b>
2100	Instructional Aides Salaries	165,947.00	233,502.00	28,471.19	165,893.66	39,137.15
2115	Inst. Aide Extra Duty		177.00		293.43	116.43-
2120	Instructional Aides Substitute		4,517.00		6,465.85	1,948.85-
2200	Classified Support Salaries	289,253.00	313,164.00	24,244.32	275,992.40	12,927.28
2201	Bus Driver	61,795.00	52,418.00	3,534.17	43,311.13	5,572.70
2205	Per Diem - Same Day Travel		33.00		33.00	.00
2215	Classified Extra Duty		2,881.00		6,654.41	3,773.41-
2220	Classified Support Substitute	5,405.00	35,000.00		38,125.78	3,125.78-
2300	Classified Sup/Admin Salaries	88,827.00	88,357.00	7,222.25	82,474.75	1,340.00-
2400	Clerical & Office Salaries	142,336.00	147,141.00	17,987.14	126,262.55	2,891.31
2420	Clerical & Office Sub Salaries		3,000.00		5,600.52	2,600.52-
2900	Other Classified Salaries	22,526.00	9,425.00	1,086.18	7,578.63	760.19
	<b>Total for Object 2000</b>	<b>776,089.00</b>	<b>889,615.00</b>	<b>82,545.25</b>	<b>758,686.11</b>	<b>48,383.64</b>
3101	State Teachers Retirement Syst	397,392.00	402,521.00	24,278.34	234,538.36	143,704.30
3102	State Teachers Retirement Syst	10,328.00	8,072.00			8,072.00
3201	Public Employees Retirement Sy		85.00		428.65	343.65-
3202	Public Employees Retirement Sy	105,737.00	105,926.00	8,869.68	93,840.47	3,215.85
3212	Pers Pickup-Classified Employe	5,785.00				.00
3302					279.99-	279.99
3311	OASDI-Certificated Positions	16,843.00-	4,653.00		1,432.16	3,220.84
3312	OASDI-Classified Positions	49,896.00	54,760.00	4,994.92	45,961.36	3,803.72
3321	Medicare-Certificated Position	24,300.00	25,965.00	2,228.81	22,937.44	798.75
3322	Medicare-Classified Positions	11,918.00	12,830.00	1,168.16	10,789.55	872.29
3401	Health & Welfare -Certificated	381,226.00	449,917.00	44,238.57	405,677.39	1.04
3402	Health & Welfare-Classified Po	154,119.00	215,156.00	18,622.78	195,542.59	990.63
3501	State Unemployment Insurance-C	940.00	1,004.00	87.71	887.20	29.09
3502	State Unemployment Insurance-	420.00	451.00	41.23	419.40	9.63-
3601	Workers' Compensation Insuranc	68,598.00	64,616.00	5,580.51	55,363.18	3,672.31

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2018, Period = 11, 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 May						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
3602	Workers' Compensation Insuranc	31,954.00	30,373.00	2,765.66	25,283.50	2,323.84
3901	Other Benefits, Certificated P	48,000.00	45,224.00		45,223.08	.92
3902	Other Benefits, Classified Pos	18,516.00	17,537.00	1,330.00	11,970.00	4,237.00
	<b>Total for Object 3000</b>	<b>1,292,286.00</b>	<b>1,439,090.00</b>	<b>114,206.37</b>	<b>1,150,014.34</b>	<b>174,869.29</b>
4100	Textbooks	63,634.00	68,000.00		8,784.61	59,215.39
4200	Books Other Than Textbooks		5,500.00	104.86	5,087.55	307.59
4300	Class Mat'l and Supplies	32,064.00	47,436.00	8,682.15	23,655.96	15,097.89
4301	Class Consumable Mat'l	5,000.00	5,000.00	753.15	9,819.02	5,572.17-
4302	Class Paper/Toner	9,500.00	9,500.00	521.39	12,334.63	3,356.02-
4305	Other Student M&S	19,525.00	23,415.00	2,102.71	16,038.14	5,274.15
4320	Custodial Grounds Supplies	42,495.00	42,495.00	2,937.71	36,520.54	3,036.75
4330	Office Supplies	17,231.00	16,119.00	745.55	11,455.21	3,918.24
4350	Vehicle Maint. M&S	25,900.00	26,373.00	1,511.99	8,643.00	16,218.01
4351	Vehicle FUEL	25,525.00	25,525.00	8,257.77	20,358.26	3,091.03-
4399	M&S Misc -undesignated		40,000.00		1,000.00	39,000.00
4400	Non-Capital Equipment (Up to \$	33,741.00	88,327.00	13,923.21	94,512.14	20,108.35-
	<b>Total for Object 4000</b>	<b>274,615.00</b>	<b>397,690.00</b>	<b>39,540.49</b>	<b>248,209.06</b>	<b>109,940.45</b>
5100	Subagreement for Services	176,461.00	176,461.00	13,249.94	145,750.06	17,461.00
5200	Travel & Conferences	58,381.00	66,861.00	9,322.06	39,018.44	18,520.50
5300	Dues & Membership	9,026.00	9,063.00	224.80	9,442.80	604.60-
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		58,693.15	3,613.15-
5510	Power	90,183.00	91,652.00	18,099.14	76,228.86	2,676.00-
5520	Garbage	12,813.00	12,813.00	2,564.20	4,503.48	5,745.32
5530	Water	64,350.00	64,350.00	12,252.66	43,169.34	8,928.00
5540	Propane	65,000.00	65,000.00	4,222.47	44,426.29	16,351.24
5590	Miscellaneous Utilities	15,500.00	15,500.00	4,643.48	10,356.52	500.00
5600	Rentals, Leases & Repairs	106,450.00	106,558.00	54,626.07	82,757.21	30,825.28-
5800	Services & Operating Expense	4,300.00	4,300.00	300.00	2,748.60	1,251.40
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		17,300.00	300.00-
5860	Solid Waste Tax	12,161.00	12,161.00		8,948.80	3,212.20
5890	Contracts/Servic	445,552.00	534,316.00	155,586.98	355,998.55	22,730.47
5899	SCOE Interagency Reimburse			7,745.18	11,839.32	19,584.50-
5900	Communications	3,875.00	3,875.00		2,663.25	1,211.75
5910	Telephone-Monthly Service	17,252.00	17,252.00	2,321.42	6,330.29	8,600.29

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ESCAPE ONLINE

Balances through May						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
5920	T Lines	4,800.00	4,800.00			4,800.00
5990	Other Communications	225.00	225.00		225.22	.22-
	<b>Total for Object 5000</b>	<b>1,167,987.00</b>	<b>1,266,845.00</b>	<b>289,742.40</b>	<b>920,816.18</b>	<b>56,286.42</b>
6200	Building & Improvements	114,545.00	28,394.00			28,394.00
6400	Equipment	135,655.00	124,175.00		31,677.55	92,497.45
6500	Equipment Replacement	109,875.00	90,438.00	3,273.04	47,175.74	39,989.22
	<b>Total for Object 6000</b>	<b>360,075.00</b>	<b>243,007.00</b>	<b>3,273.04</b>	<b>78,853.29</b>	<b>160,880.67</b>
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	72,747.00		50,455.00	22,292.00
7619	Other Interfund Transfers Out	275,000.00	230,000.00		230,000.00	.00
	<b>Total for Object 7000</b>	<b>447,517.00</b>	<b>407,197.00</b>	<b>.00</b>	<b>280,455.00</b>	<b>126,742.00</b>
	<b>Total for Fund 01 and Expense accounts</b>	<b>6,204,049.00</b>	<b>6,607,162.00</b>	<b>704,750.35</b>	<b>5,167,166.37</b>	<b>735,245.28</b>
<b>Fund 13 - Cafeteria</b>						
2200	Classified Support Salaries	70,721.00	73,892.00	10,861.80	67,384.93	4,354.73-
2215	Classified Extra Duty		500.00		229.94	270.06
2220	Classified Support Substitute		1,000.00		1,056.50	56.50-
	<b>Total for Object 2000</b>	<b>70,721.00</b>	<b>75,392.00</b>	<b>10,861.80</b>	<b>68,671.37</b>	<b>4,141.17-</b>
3202	Public Employees Retirement Sy	8,372.00	8,925.00	887.31	8,002.06	35.63
3312	OASDI-Classified Positions	4,224.00	4,515.00	657.39	4,114.04	256.43-
3322	Medicare-Classified Positions	987.00	1,056.00	153.75	962.16	59.91-
3402	Health & Welfare-Classified Po	17,537.00	17,458.00	1,753.66	15,703.80	.54
3502	State Unemployment Insurance-	36.00	38.00	5.44	34.28	1.72-
3602	Workers' Compensation Insuranc	2,648.00	2,499.00	364.00	2,277.95	142.95-
	<b>Total for Object 3000</b>	<b>33,804.00</b>	<b>34,491.00</b>	<b>3,821.55</b>	<b>31,094.29</b>	<b>424.84-</b>
4340	Food Service	9,011.00	9,011.00	2,338.35	2,803.42	3,869.23
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	45,758.00	54,580.00	4,836.22	49,228.49	515.29
	<b>Total for Object 4000</b>	<b>59,769.00</b>	<b>68,591.00</b>	<b>7,174.57</b>	<b>52,031.91</b>	<b>9,384.52</b>
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	2,800.00	2,800.00		4,250.26	1,450.26-
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

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2018, Period = 11, 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 May						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 13 - Cafeteria (continued)</b>						
<b>Total for Object 5000</b>		<b>5,987.00</b>	<b>5,987.00</b>	<b>350.00</b>	<b>4,514.26</b>	<b>1,122.74</b>
<b>Total for Fund 13 and Expense accounts</b>		<b>170,281.00</b>	<b>184,461.00</b>	<b>22,207.92</b>	<b>156,311.83</b>	<b>5,941.25</b>
<b>Fund 40 - Dist Build</b>						
6200	Building & Improvements	75,000.00	75,000.00		15,294.80	59,705.20
6500	Equipment Replacement	200,000.00	430,000.00	294,075.60	165,353.40	29,429.00-
<b>Total for Fund 40, Expense accounts and Object 6000</b>		<b>275,000.00</b>	<b>505,000.00</b>	<b>294,075.60</b>	<b>180,648.20</b>	<b>30,276.20</b>
<b>Fund 73 - Bechen</b>						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
<b>Total for Fund 73, Expense accounts and Object 5000</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>.00</b>	<b>.00</b>	<b>6,000.00</b>
<b>Total for Org 006 - Sierra-Plumas Joint Unified School District</b>		<b>6,655,330.00</b>	<b>7,302,623.00</b>	<b>1,021,033.87</b>	<b>5,504,126.40</b>	<b>777,462.73</b>

## 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	199	52	105	27	21	3	included in site #	407

	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	203	52	104	29	21	3	included in site #	412
January	5	200	52	104	29	21	2	included in site #	408
February	6	200	52	103	27	21	2	included in site #	405
March	7	196	52	100	29	21	2	included in site #	400
April	8	195	52	103	30	22	2	included in site #	404
May	9	199	51	104	32	22	2	included in site #	410
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	387.09	2.65	16.31
P2 ADA	382.83	2.93	12.16

Enrollment difference from June 9, 2017, to

May 18, 2018: + 25

Long Term ISP: LES 9 LHS 5
----------------------------------

16



RECEIVED

MAY 07 2018

SCUE  
S-PJUSD

BETTY T. YEE

California State Controller

May 3, 2018

Sierra-Plumas Joint Unified  
Post Office Box 955  
Loyalton, CA 96118

Re: Certification Letter – Fiscal Year 2016-17 Sierra-Plumas Joint Unified

The State Controller's Office (SCO) has completed its desk review of the referenced entity's annual audit report for the fiscal year ended June 30, 2017. As a result of the review, the SCO certifies that the audit report conforms to the reporting standards contained in the audit guide, *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Also, the SCO determined that the report generally meets the requirements of Title 2, *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (Uniform Guidance).

The SCO's certification authorizes the auditee to release the portion of the audit fee withheld under the provisions of California Education Code Section 14505. The SCO has notified the auditee that the audit report was certified.

If you have any questions regarding this letter or any other local education agency (LEA) audit issue, please contact a member of my LEA staff by telephone at (916) 324-6442 or by email at [leaaudits@sco.ca.gov](mailto:leaaudits@sco.ca.gov).

Sincerely,

Joel James, Chief  
Financial Audits Bureau  
Division of Audits

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874  
SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 (916) 324-8907  
LOS ANGELES 901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754-7619 (323) 981-6802



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

May 8, 2018

Sierra County Office of Education, 109 Beckwith Rd, Loyalton CA 96118

Teleconferenced to Downieville School, 130 School St, Downieville CA 95936

5:00pm Closed Session

Regular Session immediately followed the 6:00pm meeting of the Sierra County Board of Education

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A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 5:01pm.

B. ROLL CALL

PRESENT: Mike Moore, President  
Sharon Dryden, Vice President  
Jenny Gant, Clerk  
Allen Wright, Member  
Patty Hall, Member

ABSENT: None

C. APPROVAL OF AGENDA

HALL/WRIGHT

5/0

D. PUBLIC COMMENT FOR CLOSED SESSION

1. Current location – no comment
2. Videoconference location – no comment

E. CLOSED SESSION

The Board of Trustees, Superintendent Dr. Merrill Grant and Business Manager Nona Griesert moved into Closed Session to discuss the following items:

HALL/WRIGHT

5/0

1. Government Code §54957.6, Conference with Labor Negotiators  
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent  
Employee Organizations:  
    Represented Employees: Sierra-Plumas Teachers' Association  
    Unrepresented Employees: Classified Employees  
    Confidential Employees  
    Administrative Employees  
    Management Employees
2. Government Code §54957, Public Employee Performance Evaluation  
Title: Superintendent

F. RECESS TO SIERRA COUNTY BOARD OF EDUCATION MEETING at 6:00pm

HALL/WRIGHT

5/0

G. RECONVENE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING at 6:26pm

H. RETURN TO OPEN SESSION – REPORT OUT FROM CLOSED SESSION at 6:27pm  
HALL/DRYDEN  
5/0

MOORE: Discussed negotiations. Talked about the Superintendent’s Evaluation Instrument – suggestions on improvements for next year. No action taken during closed session.

I. INFORMATION/DISCUSSION ITEMS

1. Superintendent’s Report

- a. Bus Driver Appreciation Day April 24th
- b. Teacher Appreciation Week May 7th-11th
- c. Report out from NorCal/SoCal Superintendent Symposium May 3rd-5<sup>th</sup>  
Three major topics: 1) budget/legislation; 2) school safety legislation; 3) Janus decision at Supreme Court level. Other topics: 1) Special Education funds; 2) teacher shortage and some creative solutions to get more teachers in the pipeline.
- d. 2018-2019 Budget Update – The May revise will be here in the next couple of days and will drive Nona’s work on the budget in the next four weeks.
- e. LHS WASC Debrief – visiting committee was very impressed and complimentary; good job
- f. Dates for State of District Presentations – all at 6pm, dinner provided
  1. LHS – May 15<sup>th</sup>, 2018
  2. LES – May 22<sup>nd</sup>, 2018
  3. DVL – May 23<sup>rd</sup>, 2018 – date changed to May 30<sup>th</sup>
- g. Graduation Activities and Board Representation
- h. Inter-District Variance Requests

2. Business Report

- a. Account Object Summary-Balance from 07/01/17 to 04/30/2018
- b. Eighth Month Enrollments for the 2017-2018 School Year

3. Staff Reports (5 minutes)

- a. Loyalton Elementary School – CERESOLA: Annual kindergarten registration going on – 29 Ks and 11 TKs already with more to come; 4<sup>th</sup> graders going to Lava Beds tomorrow for overnight trip; 16<sup>th</sup>-18<sup>th</sup> Spring Book Fair; gardening started; heating upgrade moving along; start testing soon.
- b. Loyalton High School – JONES: WASC update – very impressed given the size of our school; action plans created for areas of follow-up/improvement. Determination will come in July. Will provide link to findings on website.
- c. Downieville Schools – GRANT: Same as LES start testing soon; golf and tennis wrapping up; awards night May 23<sup>rd</sup> for athletics and academics; May 30<sup>th</sup> State of the Schools presentation.

4. Board Members’ Report (5 minutes)

- a. WRIGHT: Mason’s ice cream event – DVL school looking good
- b. HALL: attended same as WRIGHT – lots of pride in teachers/staff/students
- c. MOORE: Peer to Peer Support program – doing great job

5. Public Comment

a. Current location –

1. Pat Doyle: Active School Shooters and School Safety – updated info and research regarding American male statistics versus females. Takeaway— active school shooters have a huge population behind them across the nation. Highlighted importance and need for better male role models in kids’ lives and more positive portrayal of males in the eyes of society.
2. Megan Meschery: LHS Awards Banquet coming up Friday June 1<sup>st</sup> – dinner at 6pm and awards start at 7pm
3. Amber Donnelly, Marlene Mongolo, Dianne Bruns, Nancy Thompson: Substitute Teachers – please consider raising pay; same pay rate since 2007

MOORE: Support consideration for raising pay. The Board has not been approached about this subject for many years, so thank you for bringing it up and making your request.

b. Videoconference location – no comment

J. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held April 10, 2018
2. Approval of Board Report-Checks Dated 04/01/2018 through 04/30/2018
3. Authorization for Superintendent to enter into:
  - a. Tuition Agreement to Attend Washoe County School District
  - b. Tuition Agreement for Washoe County School District Students to Attend School in an Adjoining District
4. Authorization to enter into a Memorandum of Understanding between Sierra-Plumas Joint Unified School District and Sierra County Office of Education, 2019-01D
5. Assignment of Matthew Hubbs to 2017-2018 Loyalton 7th Grade Girls Basketball Coach HALL/WRIGHT

5/0

K. ACTION ITEMS

1. New Business

- a. Presentation by Cattlewomen and Students on Water Cycle  
Nancy Thompson, Erin Folchi and 3<sup>rd</sup> graders Kaycie Bracher, Blaine Morgan and Alex Greene  
Presentation that the Cattlewomen do with 3<sup>rd</sup> graders each year for Earth Day.
- b. Presentation by LHS Students in Get Focused Stay Focused Class/Program  
Susan Baker (teacher/program leader), Tristin Koch (10<sup>th</sup> grade) and Tara Newman (9<sup>th</sup> grade)  
This is the 2<sup>nd</sup> year of the program; pilot program here in Loyalton; students work on 10-year plans; focus on budget and academics; budget down to details of even having babies; big change in way of thinking from freshman to sophomore year; very eye-opening for a lot of students; some going into 3<sup>rd</sup> year next year—gearing up for having to look at Post-Secondary Education choices in 4<sup>th</sup> year. Bullseye chart that students work on early on: look at Passions, Values, Personality & Strengths, Skills & Aptitudes, Roles.  
DRYDEN: Great to see the program making a real impact on students’ lives.

**PUBLIC HEARING – LCAP**

- c. Public Hearing opened at 7:14pm to receive public comment on the Proposed 2018-19 Local Control and Accountability Plan and closed without comment.

**PUBLIC HEARING – SPJUSD Budget**

- d. Public Hearing opened at 7:14pm to receive public comment on the 2018-19 Proposed Budget and closed without comment.

**PUBLIC HEARING – Proposition 30, Education Protection Account**

- e. Public Hearing opened at 7:14pm to receive public comment on the use of Proposition 30 Funding for 2018-19 and closed without comment.  
Katherine Genasci: How can we find out how the money is being spent? Where can we find that information?  
Budget available online or can contact Business Manager.

**PUBLIC HEARING – Collective Bargaining Disclosure Statement**

- f. Public Hearing opened at 7:15pm to receive public comment regarding Collective Bargaining Agreement (Items g-n) and closed without comment.
- g. Presentation and Approval of the Tentative Agreement to Administration Employees 2017-2018 Negotiations for salary and benefits
- h. Presentation and Approval of the Tentative Agreement to Classified Employees 2017-2018 Negotiations for salary and benefits
- i. Presentation and Approval of the Tentative Agreement to Classified Management Employee 2017-2018 Negotiations for salary and benefits
- j. Presentation and Approval of the Tentative Agreement to Confidential Employees 2017-2018 Negotiations for salary and benefits
- k. Completion of Bargaining, Administration Employees, 2017-2018 Negotiations
- l. Completion of Bargaining, Classified Employees, 2017-2018 Negotiations
- m. Completion of Bargaining, Classified Management Employees, 2017-2018 Negotiations
- n. Completion of Bargaining, Confidential Employees, 2017-2018 Negotiations
- o. Approval of 2018-2019 Extra Duty Assignments and Stipends
- p. Authorization for Certificated Employees to participate in up to five Staff Development Activities during 2018-19, designed by teachers for teachers pursuant to the provision of SB1193, at least six hours in length, to be compensated at the rate of \$200 per documented Staff Development Activity. (SPTA Collective Bargaining Agreement Article 3.11)

Motion to approve g-p

DRYDEN/HALL

5/0

- q. Adoption of Resolution No. 19-001, Request for Leave of Absence, Megan Meschery

WRIGHT/HALL

TRUSTEE DRYDEN            AYE

TRUSTEE HALL                AYE

TRUSTEE GANT                AYE

TRUSTEE MOORE              AYE

TRUSTEE WRIGHT             AYE

5/0

- r. Authorization to fill 1.0 FTE, 7-12 Teacher, Temporary Position, Loyaltan High School (Megan Meschery's position with Leave of Absence)

HALL/DRYDEN

5/0

- s. Approval of Transportation Services Safety Plan, revision  
WRIGHT/HALL  
5/0
- t. Surplus Yellow Truck in Downieville  
HALL/WRIGHT  
5/0  
How do people interested go out and bid?  
Instructions in packet—available online and through District Office.
- u. Approve Downieville 2018-2019 Calendar with three different minimum days  
HALL/WRIGHT  
5/0  
GRANT: Parent/Teacher Conference days that serve DVL needs better.

#### BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- v. Administrative Regulation 3230, Federal Grant Funds, revision as presented  
HALL/GANT  
5/0
- w. Board Policy AND Administrative Regulation 3551, Food Service  
Operation/Cafeteria Fund, revision as presented  
HALL/WRIGHT  
5/0
- x. Board Policy AND Administrative Regulation 3553, Free and Reduced Price  
Meals, revision as presented  
WRIGHT/HALL  
5/0
- y. Board Policy 5030, Student Wellness, annual review -no change (access available  
online at [www.sierracountyofficeofeducation.org](http://www.sierracountyofficeofeducation.org))
- z. Board Policy AND Administrative Regulation AND Exhibit 5116.1,  
Intradistrict Open Enrollment, annual review per Education Code 35160.5,  
48980 -no change
- aa. Board Policy AND Administrative Regulation 6171, Title I Programs, revision  
HALL (y-aa as presented)/GANT  
5/0
- bb. DELETE or REVISE Exhibit 1312.3, Uniform Complaint Procedures
- cc. DELETE Exhibit 9150, Student Board Members  
WRIGHT move to delete bb and cc/HALL  
5/0

#### L. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on June 12, 2018 at Downieville School, 130  
School St., Downieville, CA 95936 beginning with Closed Session, as needed, at 5:00pm  
and the Regular Board Meeting following the Sierra County Board of Education meeting  
at 6:00pm.
2. Suggested Agenda Items
  - a. Have to go back to Policies on County side
  - b. Discuss consideration of Substitute Teacher pay raise

M. ADJOURN at 7:35pm  
WRIGHT/HALL  
5/0

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Jenny Gant, Clerk

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Dr. Merrill M. Grant, Superintendent

Checks Dated 05/01/2018 through 05/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082405	05/10/2018	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		106.46
00082406	05/10/2018	AMERIGAS	01-5540	PROPANE	3,015.98	
			01-5899	PROPANE	493.85	3,509.83
00082407	05/10/2018	AMS.NET C/O FREMONT BANK	01-5899	CISCO SWITCHES	2,874.29	
				RUCKUS WIRELESS UPGRADE	3,970.89	
			01-6500	CISCO SWITCHES	8,622.87	
				RUCKUS WIRELESS UPGRADE	11,912.67	27,380.72
00082408	05/10/2018	AVANIA INN OF SANTA BARBARA	01-5200	HOTEL ACCOMODATIONS	648.40	
			01-5899	HOTEL ACCOMODATIONS	648.40	1,296.80
00082409	05/10/2018	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		208.69
00082410	05/10/2018	BRAD CAMPBELL	01-5200	PER DIEM/PARKING		79.00
00082411	05/10/2018	KATIE CAMPBELL	01-5200	PER DIEM/PARKING		200.03
00082412	05/10/2018	CDW GOVERNMENT, INC	01-4300	PRINTERS	344.42	
			01-4400	PRINTERS	664.67	1,009.09
00082413	05/10/2018	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,372.99	
			01-5899	WATER AND SEWER - LOYALTON SITES	209.57	3,582.56
00082414	05/10/2018	DAWN HORWATH	01-5200	WASC VISIT		241.98
00082415	05/10/2018	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		77.50
00082416	05/10/2018	DOWNIEVILLE GROCERY	13-4700	FOOD		111.47
00082417	05/10/2018	EASTERN PLUMAS HEALTH CARE	01-5890	EMPLOYMENT PHYSICALS		106.00
00082418	05/10/2018	FLINN SCIENTIFIC, INC.	01-4301	Supplies		350.80
00082419	05/10/2018	GRAINGER, INC.	01-4320	FAN MOTOR		217.48
00082420	05/10/2018	GRAY ELECTRIC CO.	01-5600	FIRE ALARM REPAIR	1,363.31	
			01-5890	HEATER INSTALL/TROUBLESHOOT	2,522.99	3,886.30
00082421	05/10/2018	HUNT & SONS, INC.	01-5590	Heating oil		993.81
00082422	05/10/2018	JW WELDING SUPPLIES	01-4400	Welding Supplies		683.34
00082423	05/10/2018	JOE SARAMAGO	01-5200	WASC VISIT		225.63
00082424	05/10/2018	THOMAS JONES	01-4330	Reim. for Certificate Paper	34.13	
			01-5200	WASC SUPPLIES	196.88	231.01
00082425	05/10/2018	JOSTENS	01-4300	DIPLOMAS		30.35
00082426	05/10/2018	JUSTIN MORI	01-5200	WASC VISIT		515.65
00082427	05/10/2018	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00082428	05/10/2018	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	4,931.57	
			01-5899	ELECTRIC - LOYALTON SITES	219.08	5,150.65
00082429	05/10/2018	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		695.38
00082430	05/10/2018	MIKE MOORE	76-9576	H/W REIMBURSEMENT		753.47
00082431	05/10/2018	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		123.75

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 05/01/2018 through 05/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082432	05/10/2018	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	26.43	
			13-4700	CAFE FOOD/SUPPLIES	1,208.62	1,235.05
00082433	05/10/2018	OFFICE DEPOT	01-4301	Brochure Paper	60.04	
			01-4330	OFFICE SUPPLIES	320.53	
				Supplies	143.49	
			01-5899	OFFICE SUPPLIES	64.24	588.30
00082434	05/10/2018	AMANDA OSBURN	01-4300	Reim. for Spirit Day Supplies		51.84
00082435	05/10/2018	PACIFIC GAS & ELECTRIC COMPANY	01-5510	ELECTRIC		23.95
00082436	05/10/2018	POWERSCHOOL GROUP LLC	01-5890	MAINT & SUPPORT		2,388.65
00082437	05/10/2018	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		138.47
00082438	05/10/2018	QUILL CORPORATION	01-4300	Classroom supplies	21.44	
			01-4302	Classroom supplies	82.57	104.01
00082439	05/10/2018	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	110.37	
				COPIER MAINT. LHS/LES	401.39	511.76
00082440	05/10/2018	REED'S LOCKSMITHING, INC.	01-4320	KEYS		4.86
00082441	05/10/2018	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		140.00
00082442	05/10/2018	SIERRA COUNTY PUBLIC WORKS	01-5890	SNOW REMOVAL		1,032.85
00082443	05/10/2018	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00082444	05/10/2018	SIERRA HARDWARE	01-4320	Misc items for school maintenance		18.06
00082445	05/10/2018	SIERRA VALLEY HOME CENTER	01-4300	MISC AG SUPPLIES	200.45	
			01-4320	CUSTODIAL & MAINT. SUPPLIES	159.14	359.59
00082446	05/10/2018	SIERRA-PLUMAS JOINT UNIFIED	01-5200	HOTEL ACCOMODATIONS	84.48	
			01-5890	BANK SERVICE FEES	307.50	391.98
00082447	05/10/2018	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.00	
			01-5890	TRANSPORTATION	2,083.34	15,333.34
00082448	05/10/2018	SINGLETON AUMAN PC	01-5840	PROFESSIONAL AUDIT SERVICES		4,000.00
00082449	05/10/2018	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES	1,419.37	
			13-8221	COMMODITIES	1,320.57-	98.80
00082450	05/10/2018	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		128.00
00082451	05/10/2018	TRI COUNTY SCHOOLS INS. GR.	01-3902	MAY 2018 HEALTH INSURANCE	1,330.00	
			01-9535	MAY 2018 HEALTH INSURANCE	11,392.00	
			76-9576	MAY 2018 HEALTH INSURANCE	72,521.26	85,243.26
00082452	05/10/2018	US FOODSERVICE, INC.	13-4340	CAFETERIA - FOOD AND SUPPLIES	17.73	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	1,695.87	1,713.60
00082453	05/10/2018	VOYAGER FLEET SYSTEMS INC.	01-4305	FUEL FOR ATHLETIC TRIPS	2,152.57	
				Fuel for Field Trips	49.88	

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ESCAPE ONLINE



Checks Dated 05/01/2018 through 05/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082453	05/10/2018	VOYAGER FLEET SYSTEMS INC.	01-4351	BUS FUEL	2,534.21	
				Fuel for Maintenance	73.66	
			01-5200	CONFERENCE	71.89	
				Fuel for Ag	244.28	5,126.49
00082454	05/10/2018	WASHOE COUNTY SCHOOL DISTRICT	01-9510	16-17 TUITION		107,205.28
00082455	05/10/2018	WHITE'S SIERRA STATION, INC	01-5890	TRUCK SERVICE		296.99
00082456	05/30/2018	ACP DIRECT CATALOG DIVISION	01-4300	Classroom supplies		181.19
00082457	05/30/2018	ACTION FENCING	01-6400	GREENHOUSE FENCE		3,753.75
00082458	05/30/2018	AT&T	01-5890	PHONE SERVICES	37.04	
			01-5899	PHONE SERVICES	18.46	
			01-5910	PHONE SERVICES	368.45	423.95
00082459	05/30/2018	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		97.15
00082460	05/30/2018	BRADY INDUSTRIES	01-4320	custodial supplies		196.45
00082461	05/30/2018	CURRENT ELECTRIC & ALARM, INC.	01-5600	ALARM MONITORING	573.75	
			01-5899	ALARM MONITORING	26.25	600.00
00082462	05/30/2018	GIRAFFE, INC	01-5890	Commencement Decor		1,000.00
00082463	05/30/2018	SUSAN GRESSEL	01-4350	TIRE REPAIR		153.53
00082464	05/30/2018	HUNT & SONS, INC.	01-5590	Heating oil		316.87
00082465	05/30/2018	RICHARD JAQUEZ	01-5200	MILEAGE		89.76
00082466	05/30/2018	LES SCHWAB TIRE CENTER	01-4350	VEHICLE MAINTENANCE		100.16
00082467	05/30/2018	LES SCHWAB	01-4350	VEHICLE MAINTENANCE		1,080.20
00082468	05/30/2018	SARAI MENDOZA	01-5200	PER DIEM		47.00
00082469	05/30/2018	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		1,024.90
00082470	05/30/2018	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		123.75
00082471	05/30/2018	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	8.81	
			13-4700	CAFE FOOD/SUPPLIES	570.39	579.20
00082472	05/30/2018	OFFICE DEPOT	01-4301	Supplies		128.63
00082473	05/30/2018	OPEN CONTROL SYSTEMS	01-5600	BOILER CONVERSION		13,000.00
00082474	05/30/2018	PACIFIC GAS & ELECTRIC COMPANY	01-5510	ELECTRIC		2,353.59
00082475	05/30/2018	PLUMAS COUNTY GLASS	01-5890	Glass		34.89
00082476	05/30/2018	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		199.52
00082477	05/30/2018	SACRAMENTO COUNTY OFFICE OF ED / ATTN: FINANCIAL SERVICES	01-5200	REGISTRATION		100.00
00082478	05/30/2018	SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.00
00082479	05/30/2018	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	364.10	
			01-5899	GARBAGE SERVICE	9.90	374.00
00082480	05/30/2018	SIERRA VALLEY HOME CENTER	01-4305	Baseball/Softball Supplies	697.58	

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 05/01/2018 through 05/31/2018**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082480	05/30/2018	SIERRA VALLEY HOME CENTER	01-4320	MAINT. SUPPLIES	398.32	
			01-4350	MISC. BUS SUPPLIES	14.45	
			01-5600	SHED PROJECT	1,636.63	2,746.98
00082481	05/30/2018	STAPLES ADVANTAGE	01-4330	OFFICE SUPPLIES	438.55	
			01-5899	OFFICE SUPPLIES	146.18	584.73
00082482	05/30/2018	CATA	01-5200	CATA CONFERENCE		410.00
00082483	05/30/2018	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		116.00
00082484	05/30/2018	U.S. BANK	01-4300	Adobe Creative Cloud	79.97	
				Headphones for testing	176.96	
				RACK FOR LOST & FOUND	40.50	
			01-4330	ADOBE PRO SUBSCRIPTION	11.24	
			01-4351	Fuel for Maintenance	167.80	
			01-4400	Video Cameras/Supplies	207.98	
			01-5890	ANTIVIRUS RENEWAL	94.99	
			01-5899	ADOBE PRO SUBSCRIPTION	3.75	
				Unpaid Sales Tax	13.19-	770.00
00082485	05/30/2018	US FOODSERVICE, INC.	13-4340	CAFETERIA - FOOD AND SUPPLIES	108.34	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	1,625.18	1,733.52
00082486	05/30/2018	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE		171.25
00082487	05/31/2018	FRANCHISE TAX BOARD	76-9500	GARNISHMENT		100.00
<b>Total Number of Checks</b>					<b>83</b>	<b>311,133.35</b>

**Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	General Fund	71	230,241.90
13	Cafeteria Fund	10	7,529.91
76	Warrant/Pass Though (payroll)	3	73,374.73
Total Number of Checks		<b>83</b>	311,146.54
Less Unpaid Sales Tax Liability			13.19
<b>Net (Check Amount)</b>			<b>311,133.35</b>

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

**AGREEMENT FOR SPECIAL SERVICES**  
Fiscal Budget Services

2019-03D

This is an agreement between the **SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**, hereinafter referred to as "Client," and **SCHOOL SERVICES OF CALIFORNIA, INC.**, hereinafter referred to as "Consultant," entered into as of July 1, 2018.

**RECITALS**

**WHEREAS**, the Client needs assistance regarding issues of school finance, legislation, school budgeting, and general fiscal issues; and

**WHEREAS**, the Consultant, is professionally and specially trained and competent to provide these services; and

**WHEREAS**, the authority for entering into this Agreement is contained in Section 53060 of the Government Code and such other provisions of California law as may be applicable;

**NOW, THEREFORE**, the parties to this Agreement do hereby mutually agree as follows:

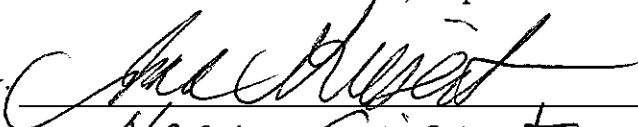
1. Consultant agrees to perform such duties relating to issues of school finance, including:
  - a. Delivery of "one copy" of each edition of the *Fiscal Report* containing information on issues of school finance, budgets, or practices that impact school district fiscal policies, and one copy of the *Analysis of the Governor's Proposals for the State Budget and K-12 Education*
  - b. Option of receiving information on Consultant's website regarding major school finance and policy issues
  - c. An analysis of all major school finance/fiscal legislation and reports on its legislative/executive branch progress
  - d. Eight (8) hours of service annually as the Client directs on fiscal issues, including: analysis of specific revenue or expenditure issues, analysis of specific legislative or regulatory issues, and a "quick query" service to provide telephone response to specific fiscal questions of the Client.

Services for which the base service hours may not be used, include: mandate questions, Client-specific economy, efficiency, or management consulting services, including, but not limited to, efficiency or management studies, demographic or school facility studies; special education studies; fiscal health analysis, and/or an in-depth budget review, direct collective bargaining or factfinding assistance; legislative representation or advocacy; fiscal analysis for purposes of collective bargaining, appearance as an expert witness, provision of depositions or declarations for district legal issues; major customized research projects or studies; or, on-site speeches or presentations.

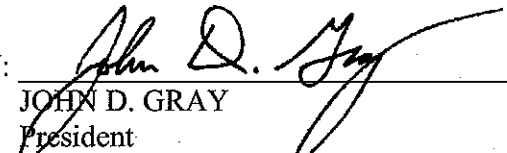
- e. Preliminary school district revenue calculation using the online tools available on the Consultant's website for use in determining the projected revenue funding level soon after the budget is adopted based on the major annual school finance legislation

- f. Participation at the Consultant's school finance conferences and workshops at the Consultant's client rate
2. The Client agrees to pay to Consultant for services rendered under this Agreement:
- \$3,300 annually, plus expenses, or payable at \$275 per month, plus expenses, for the services listed in Item 1 above, upon billings from Consultant
  - For all requested services in excess of eight (8) direct service hours as indicated in Item 1d above in a 12-month period, the applicable hourly rate for the person(s) performing the services shall apply
  - "Hours" are defined as hours of direct service to the Client, as well as reasonable travel time to and from the Client's site
  - "Expenses" are defined as actual, out-of-pocket expenses, such as travel, meals, shipping, and duplication of materials
3. The term of this contract shall be for the period of one year, beginning July 1, 2018, and terminating June 30, 2019. Agreement may be terminated prior to June 30, 2019, by either party on thirty (30) days' written notice. In the event that the Client elects to terminate services at the end of the Agreement, the Client shall give a 30-day written notice of nonrenewal. Consultant will provide continuing services for 90 days after the expiration date of the Agreement or until the Client provides written notice. The Client is responsible for these accrued charges and Consultant may bill these additional days. In case of cancellation, the Client shall be liable for any costs accrued to the date of cancellation under Item 2 above.
4. It is expressly understood and agreed to by both parties that Consultant, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the Client.

**IN WITNESS WHEREOF**, the parties have caused this Agreement to be executed as indicated below:

BY:   
 Nona Griesert  
 Print Name  
Business Manager  
 Job Title  
 Sierra-Plumas Joint Unified School District

DATE: 5/24/18

BY:   
 JOHN D. GRAY  
 President  
 School Services of California, Inc.

DATE: May 15, 2018



**RECEIVED**

APR 26 2018

SCOE  
S-PJUSD

TO: SUPERINTENDENT OF PUBLIC SCHOOLS  
PRINCIPAL OF PRIVATE SCHOOLS

FROM: ROGER L. BLAKE

RE: FORM TO RECORD DISTRICT AND/OR SCHOOL REPRESENTATIVES TO LEAGUES

DATE: APRIL 19, 2018

Enclosed is a form upon which to record your district and/or school representatives to leagues for **next year, 2018-2019**. It is a form sent every year to you in order to obtain the names of league representatives to every league in the state and to make sure that the league representatives are designated by school district or school governing boards. **It is a legal requirement that league representatives be so designated.**

The education code gives the authority for high school athletics to high school governing boards. The code also requires that the boards, after joining CIF, designate their representatives to CIF leagues. This is a necessity! (Ed. Code 33353 (a) (1))

We are asking that, after action by the governing board, you **send the names of league representatives to your CIF Section office**. Obviously, the presumption behind this code section is that the representatives of boards are the only people who will be voting on issues, at the league and section level, that impact athletics.

If a governing board does not take appropriate action to designate representatives or this information is not given to Section offices within the required time frame, CIF is required to suspend voting privileges (CIF Constitution, Article 2, Section 25, p.17) for the affected schools.

At the State Federated Council level we will be asking that Sections verify that their representatives are designated in compliance with this Ed. Code section.

I hope this gives you a bit of background. Thank you for all you do to help support high school athletics. It is a valuable program in all high schools and we appreciate the support you give to the program and to CIF.

**Please return the enclosed form no later than June 29, 2018 directly to your CIF Section Office. Addresses of each section are listed on the back of the form.** Please contact us if we can give you further information.

**2018-2019 Designation of CIF Representatives to League**

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE (ADDRESSES ON REVERSE SIDE) no later than June 29, 2018.**

The Sierra-Plumas Joint Unified School District/Governing Board at its June 12, 2018 meeting,  
(Name of school district/governing board) (Date)  
appointed the following individual(s) to serve for the 2018-2019 school year as the school's league representative:

**PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES**

NAME OF SCHOOL Downieville School  
NAME OF REPRESENTATIVE Steve Fillo POSITION Teacher  
ADDRESS 130 School Street, PO Box B CITY Downieville ZIP 95936  
PHONE 530-289-3473 FAX 530-289-3693 E-MAIL sfillo@spjUSD.org

\*\*\*\*\*

NAME OF SCHOOL Loyalton High School  
NAME OF REPRESENTATIVE Katie Campbell POSITION Athletic Director  
ADDRESS 700 Fourth St, PO Box 37 CITY Loyalton ZIP 96118  
PHONE 530-993-4454 FAX 530-993-4667 E-MAIL katielhs@gmail.com

\*\*\*\*\*

NAME OF SCHOOL Loyalton High School  
NAME OF REPRESENTATIVE Brad Campbell POSITION Coach  
ADDRESS 700 Fourth St, PO Box 37 CITY Loyalton ZIP 96118  
PHONE 530-993-4454 FAX 530-993-4667 E-MAIL katielhs@gmail.com

\*\*\*\*\*

NAME OF SCHOOL Loyalton High School  
NAME OF REPRESENTATIVE Thomas Jones POSITION Site Administrator  
ADDRESS 700 Fourth St, PO Box 37 CITY Loyalton ZIP 96118  
PHONE 530-993-4454 FAX 530-993-4667 E-MAIL tjones@spjUSD.org

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's or Principal's Name Dr. Merrill M. Grant Signature  
Address 109 Beckwith Road, PO Box 955 City Loyalton Zip 96118  
Phone 530-993-1660 x110 Fax 530-993-0828

**PLEASE MAIL OR FAX THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.  
SEE REVERSE SIDE FOR CIF SECTION OFFICE ADDRESSES.**

**2018-19 Certification of Assurances**

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <http://www.cde.ca.gov/fg/aa/co/ca18asstoc.asp>.

**CDE Program Contact:**

Joy Paull, [jpaul@cde.ca.gov](mailto:jpaul@cde.ca.gov), 916-319-0297

**Consolidated Application Certification Statement**

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Merrill M. Grant, Ed.D.
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative Signature Date	06/12/2018

**\*\*\*Warning\*\*\***

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

### 2018-19 Protected Prayer Certification

ESSA Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

**CDE Program Contact:**

Franco Rozic, Title I Monitoring and Support Office, [frozic@cde.ca.gov](mailto:frozic@cde.ca.gov), 916-319-0269

### Protected Prayer Certification Statement

The LEA hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Merrill M. Grant
Authorized Representative Title	Superintendent
Authorized Representative Signature Date	06/12/2018
Comment If the LEA is not able to certify at this time an explanation must be provided in the Comment field. (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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**2018-19 LCAP Federal Addendum Certification**

**CDE Program Contact:**

Local Agency Systems Support Office, [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov), 916-323-5233

Pursuant to Section 1112 (Title 20, United States Code, Section 6312) of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESSA), a local educational agency (LEA) may receive a subgrant from the State only if the LEA has on file with the State a plan approved by the State educational agency.

Within California, LEAs that apply for ESSA funds are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve as the ESSA LEA Plan.

In order to apply for funds, the LEA must certify that the completed Addendum will be approved by the local governing board or governing body of the LEA and submitted to the California Department of Education (CDE), and that the LEA will work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

<b>County Offices of Education and School Districts Enter the original approval date of the county office of education or school district 2017-18 – 2019-20 LCAP</b>	07/01/2017
<b>Charter Schools Enter the adoption date of the charter school LCAP</b>	
Authorized Representative's Full Name	Merrill M. Grant
Authorized Representative's Title	Superintendent

**\*\*\*Warning\*\*\***

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## 2018-19 Application for Funding

**CDE Program Contact:**

Education Data Office, [ConApp@cde.ca.gov](mailto:ConApp@cde.ca.gov), 916-319-0297

### Local Governing Board Approval

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	06/12/2018
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### District English Learner Advisory Committee (DELAC) Review

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

DELAC representative's full name	
DELAC review date	
Meeting minutes web address <small>Please enter the Web address of DELAC review meeting minutes (format <a href="http://SomeWebsiteName.xxx">http://SomeWebsiteName.xxx</a>). If a Web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee.</small>	
DELAC comment <small>If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)</small>	DELAC Advisory Committee is not required. EL population is under the threshold.

### Application for Categorical Programs

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

<b>Title I, Part A (Basic Grant)</b> ESSA Sec. 1111et seq. SACS 3010	Yes
<b>Title II, Part A (Supporting Effective Instruction)</b> ESEA Sec. 2104 SACS 4035	Yes
<b>Title III English Learner</b> ESEA Sec. 3102 SACS 4203	No
<b>Title III Immigrant</b> ESEA Sec. 3102 SACS 4201	No

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**2018-19 Application for Funding**

**CDE Program Contact:**

Education Data Office, [ConApp@cde.ca.gov](mailto:ConApp@cde.ca.gov), 916-319-0297

<p><b>Title V, Part B Subpart 1 Small, Rural School Achievement Grant</b>                  ESSA Sec. 5211 SACS 5810                  ATTENTION: If participating, the LEA also needs to apply for the SRSA grant directly through the USED at <a href="https://www.grants.gov/">https://www.grants.gov/</a>.</p>	<p>Yes</p>
<p><b>Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation</b></p>	<p>Yes</p>
<p><b>Title IV, Part A (Student Support)</b>                  ESSA Sec. 1112(b)                  SACS 4127</p>	<p>Yes</p>

**\*\*\*Warning\*\*\***

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## 2018-19 Substitute System for Time Accounting

This certification may be used by auditors and by CDE oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the LEA submits and certifies this data collection.

**CDE Program Contact:**

Julie Brucklacher, Financial Accountability and Info Srv Office, [jbruckla@cde.ca.gov](mailto:jbruckla@cde.ca.gov), 916-327-0858

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the Web at <http://www.cde.ca.gov/fg/ac/sa/>.

2018-19 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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### 2017-18 Title II, Part A Fiscal Year Expenditure Report, 12 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2017 through June 30, 2018.

**CDE Program Contact:**

Melissa Flatt, Teacher and Leader Policy Office, [mflatt@cde.ca.gov](mailto:mflatt@cde.ca.gov), 916-324-5689

2017-18 Title II, Part A entitlement	\$11,181
--------------------------------------	----------

**Professional Development Expenditures**

Professional development for teachers	\$454
Professional development for administrators	
All other professional development expenditures	\$3,462

**Recruitment, Training, and Retention Expenditures**

Recruitment activities	
Training activities	
Retention activities	
All other recruitment, training, and retention expenditures	

**Miscellaneous Expenditures**

Class size reduction	
Administrative and indirect costs	
Title V, Part B, Subpart 1 REAP	
Funds used for flexible use under REAP	
Total funds transferred out of Title II, Part A	
Equitable services for nonprofit private schools	
All other allowable expenditures and encumbrances	
Total expenditures and encumbrances	\$3,916
2017-18 Unspent funds	\$7,265

**\*\*\*Warning\*\*\***

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## 2017-18 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 U.S.C. 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the ESEA. This collection includes monitoring LEAs and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA’s homeless liaison.

### CDE Program Contact:

Leanne Wheeler, Coordinated School Health and Safety Office, [lwheeler@cde.ca.gov](mailto:lwheeler@cde.ca.gov), 916-319-0383

### Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths
  
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
  - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless
  - b) Includes a dispute resolution process
  - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison
  
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

### Homeless Liaison Contact Information

Homeless liaison first name	Merrill
Homeless liaison last name	Grant
Homeless liaison title	Superintendent
Homeless liaison e-mail address (format: abc@xyz.zyx)	mgrant@spjUSD.org
Homeless liaison telephone number (format: 999-999-9999)	530-993-1660
Homeless liaison telephone extension	110
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	0.85

### Homeless Liaison Training Information

**\*\*\*Warning\*\*\***

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## 2017-18 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 U.S.C. 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the ESEA. This collection includes monitoring LEAs and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

### CDE Program Contact:

Leanne Wheeler, Coordinated School Health and Safety Office, [lwheeler@cde.ca.gov](mailto:lwheeler@cde.ca.gov), 916-319-0383

Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years	Yes
Has the homeless liaison provided training to the following personnel:	
Principals and other school leaders	Yes
Attendance officers and registrars	Yes
Teachers and instructional assistants	Yes
School counselors	Yes

### Homeless Education Policy and Requirements

Does the LEA have a written homeless education policy	Yes
No policy comment	
Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA's board approved the homeless education policy	02/09/2016
Does the LEA meet the above federal requirements	Yes
Compliance comment	
Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	

### Title I, Part A Homeless Expenditures

2017-18 Title I, Part A entitlement	\$67,504
2017-18 Title I, Part A direct or indirect services to homeless children reservation	\$2
Amount of 2017-18 Title I, Part A funds expended or encumbered for direct or indirect services to homeless children	\$10,500
Homeless services provided  (Maximum 500 characters)	Additional services provided for homeless students including materials and supplies for assignments or special projects, classroom activities, tutoring or counseling services.
No expenditures or encumbrances comment	

**\*\*\*Warning\*\*\***

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### 2017-18 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 U.S.C. 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the ESEA. This collection includes monitoring LEAs and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

**CDE Program Contact:**

Leanne Wheeler, Coordinated School Health and Safety Office, [lwheeler@cde.ca.gov](mailto:lwheeler@cde.ca.gov), 916-319-0383

Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters)

--

**\*\*\*Warning\*\*\***

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### 2016-17 Title II, Part A Fiscal Year Expenditure Report, 24 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2016 through June 30, 2018.

**CDE Program Contact:**

Melissa Flatt, Teacher and Leader Policy Office, [mflatt@cde.ca.gov](mailto:mflatt@cde.ca.gov), 916-324-5689

2016-17 Title II, Part A entitlement	\$27,315
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**Professional Development Expenditures**

Professional development for teachers	
Professional development for administrators	
Subject matter project	
Other professional development expenditures	\$14,404

**Exams and Test Preparation Expenditures**

Exam fees, reimbursement	
Test preparation training and or materials	
Other exam and test preparation expenditures	

**Recruitment, Training, and Retaining Expenditures**

Recruitment activities	
Hiring incentive and or relocation allotment	
National Board Certification and or stipend	
Verification process for special settings (VPSS)	
University course work	
Other recruitment training and retaining expenditures	

**Miscellaneous Expenditures**

Class size reduction	
Administrative and indirect costs	\$16
Total funds transferred to Title I, Part A	
Other allowable expenditures or encumbrances	\$12,895
Total expenditures and encumbrances	\$27,315
2016-17 Unspent Funds	\$0

\*\*\*Warning\*\*\*

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2018-19 Title I, Part A Nonprofit Private School Participation

The LEA shall provide, on an equitable basis, special educational services or other benefits to nonprofit private school eligible children.

CDE Program Contact:

Sylvia Hanna, Title I Policy and Program Guidance Office, shanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy and Program Guidance Office, RDerose@cde.ca.gov, 916-323-0472

The LEA must offer to provide equitable services that address the needs of eligible students attending nonprofit private school and staff under the programs listed below. The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information field in the Private School Affidavit is not verified, and the CDE takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data if it is being used for the purpose of providing equitable services.

Table with 8 columns: School Name, School Code, Enrollment, Participating, Low Income Student Count, (empty), (empty), School Added

\*\*\*Warning\*\*\*

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2018-19 Other ESEA Nonprofit Private School Participation

The LEA must offer to provide equitable services that address the needs of nonprofit private school students, teachers and other educational personnel under the programs listed below.

CDE Program Contact:

Anie Wilson, Teacher and Leader Policy Office, awilson@cde.ca.gov, 916-445-5669
Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831

Title II, Part A Improving Teacher and Principal Quality

The LEA must offer to provide Title II, Part A equitable services that address the needs of nonprofit private school students, teachers and other educational personnel. The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information filed in the Private School Affidavit is not verified and the CDE takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify nonprofit status and the accuracy of student enrollment data if it is being used for the purpose of providing equitable services.

Title III Immigrant and English Learner Student Subgrant Program

On an annual basis, the LEA must consult with all nonprofit private schools within its boundaries, as to whether the private school students and teachers will participate in the Title III English Language Acquisition, Language Enhancement, and Academic Achievement Program. Consultation with appropriate nonprofit private school officials must be done during the design and development of programs and before decisions are made that affect the opportunities of students and teachers to participate. LEAs may not require documentation that poses an administrative barrier that is inconsistent to their responsibility to ensure equitable participation of private school students and teachers.

Table with 5 columns: School Name, School Code, Enrollment, Title II, Part A Participation, School Added

\*\*\*Warning\*\*\*

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**2018-19 Nonprofit Private School Consultation**

The LEA shall provide, on an equitable basis, special education services or other benefits to eligible children attending a nonprofit private school.

**CDE Program Contact:**

Sylvia Hanna, Title I Policy and Program Guidance Office, [shanna@cde.ca.gov](mailto:shanna@cde.ca.gov), 916-319-0948  
Rina DeRose, Title I Policy and Program Guidance Office, [RDerose@cde.ca.gov](mailto:RDerose@cde.ca.gov), 916-323-0472

The LEA must offer to provide equitable services that address the needs of eligible students attending nonprofit private school and staff under the programs listed below. The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information field in the Private School Affidavit is not verified, and the CDE takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data if it is being used for the purpose of providing equitable services.

Note:  
The LEA of residence is responsible for providing Title I, Part A services to all eligible students who reside in the LEA's Title I attendance area but attend a nonprofit private school. This includes students who attend nonprofit private schools outside the LEA's boundaries

**Private School's Believed Results of Consultation Allowable Codes**

- Y1: meaningful consultation occurred
- Y2: timely and meaningful consultation did not occur
- Y3: the program design is not equitable with respect to eligible private school children
- Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children

Add non-attendance area school(s) Yes

The LEA is electing to add nonprofit private schools outside of the district's attendance area.

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2018-19 Nonprofit Private School Consultation

The LEA shall provide, on an equitable basis, special education services or other benefits to eligible children attending a nonprofit private school.

School Name	School Code	Enrollment	Consultation Occurred	Was Consultation Agreement Met	Signed Written Affirmation on File	Consultation Code	School Added
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\*\*\*Warning\*\*\*

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May 25, 2018

I Michelle Jacobsen am resigning from my aide position for the 2018-2019 school year.  
My aide time is from 8:30-11:30, Monday through Friday.

I will continue my art classes in the afternoon for the 2018-2019 school year.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michelle Jacobsen', followed by a long horizontal line extending to the right.

Michelle Jacobsen

**RECEIVED**

MAY 29 2018

SCOE  
S-PJUSD

[Logoff](#)

## Waiver Request System

### Submission

#### Instructions:

- ⌘ Fields marked with an asterisk (\*) are required.
- ⌘ The format for all dates is mm/dd/yyyy.
- ⌘ Use the 'Attachments' section below to attach all supporting documents if required.
- ⌘ Make sure all information is accurate before selecting submit. You will not be able to edit this waiver once you have submitted the form.
- ⌘ DO NOT at any time hit the back button. You will lose all your information.
- ⌘ Use brackets [ ] for putting Education Code section to be waived. See FAQ for details.
- ⌘ Do not use abbreviations for bargaining units.
- ⌘ Refer to the FAQ for general questions.
- ⌘ The waiver request page is time sensitive. You must be able to complete the waiver request within two hours. Failure to complete and submit the waiver request in the two hours will result in the loss of all previously entered information.

#### District Information

\*County:

\*District:

\*Address:

\*City:

\*State:

\*Zip code:

Fax:

#### Waiver Information

\*Period of request start date:

\*Period of request end date:

\*Is this waiver a renewal?  No  Yes

\*Previous waiver number:

\*Previous SBE approval date:  \*

\*Waiver topic:

\*Ed Code title:

\*Ed Code section:

\*Ed Code authority: PL 109-270 Section 131(c)(2)

\*Education Code or California Code of Regulations (CCR) section to be Waived. If the request is to waive a portion of a section, type the text of the pertinent sentence of the law, or those exact phrases requested to be waived (use [ ] to strike out).

\*Student population | 404

\*Located in a(n) Rural city

\*What is the NCES locale code for your school? 42

\*Describe briefly the circumstances that brought about the request and why the waiver is necessary to achieve improved student performance and/or streamline or facilitate local agency operations. If more space is needed, please attach additional documents using the 'Attachments' section below.

The Sierra-Plumas JUSD is located over 100 miles from the nearest city over 10,000 people and has been operating on a waiver for quite some time. Efforts to tie into other consortiums have been unsuccessful due to our rural location. S-PJUSD is expecting to receive \$2,727 in Perkins funding for the 2018-19 school year which is necessary to continue operating our CTE programs.

### Approvals/Review

\*Local board approval date: 6/12/2018

### Attachments

If needed, upload additional file(s) here (must be Word, Excel, or PDF format)

Choose File

No file chosen

Upload

### Contact Information

\*Title: Mr.

\*First name: Merrill

\*Last name: Grant

\*Position: Superintendent

\*E-mail: mgrant@spjUSD.org

\*Area code: 530

\*Telephone: 993-1660

Extension: 110

I hereby certify that I have gone through my authorizing school district and or Special Education Local Plan Area (SELPA), that I am the superintendent or the superintendent's designee and that the information provided on this application is true and correct.

SUBMIT



5-23-18

I BID THREE  
HUNDRED & THIRTY  
FIVE DOLLARS ON  
THE 1991 FORD TRUCK  
\$335.00

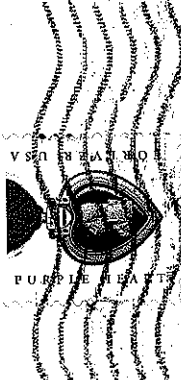
ROY BELLI  
Box 244  
LOYALTON CA. 96118

530-993-4251

Roy Belli

R BELL  
Box 244  
LONDON  
CA 96118

RENO NV 895  
23 MAY 2013 PM 3 L



Serving Plumas and Siskiyou Dist.  
PO Box 955  
Loganville CA 96118

VEHICLE  
BID  
PICK UP

POSTAGE WILL BE PAID BY ADDRESSEE  
NO POSTAGE  
NECESSARY  
IF MAILED  
IN THE  
UNITED STATES  
FIRST CLASS  
PERMIT NO. 100  
RENO, NV  
POST OFFICE  
NO. 100  
RENO, NV  
89501  
FIRST CLASS  
PERMIT NO. 100  
RENO, NV  
POST OFFICE  
NO. 100  
RENO, NV  
89501

To Whom it may concern,

Please accept / consider my  
bid of \$200- for the  
Ford truck at  
Downieville School.

Thank You!

Robin Bolle

530-289-3449

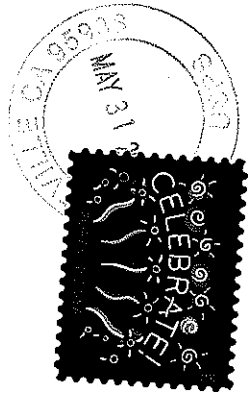
P.O. Box 343

Downieville CA

95936

R Bolke  
Box 343  
Downieville

Vehicle Bid Pickup  
SPJUSD  
PO Box 9565  
Fogaltan CA  
96118





# 5-PI

## PROJECT INSPECTOR QUALIFICATION AND APPROVAL

This form must be completed by the Design Professional in General Responsible Charge and Inspector. Form must be signed and dated by Inspector, Owner, Design Professional in General Responsible Charge, and Structural Engineer (when applicable). Completed, signed form must be submitted to the Division of the State Architect (DSA) by the Design Professional in General Responsible Charge to ensure DSA approval of the Project Inspector prior to the commencement of construction work (for Original Request) or before continuation of construction work (for Replacement Inspector).

1. PROJECT INFORMATION (To be completed by Design Professional)		
School District/Owner: Sierra Plumas Joint Unified School District	DSA File #: 46- H2	
Project/School Name: Downieville School Boiler replacement	DSA App. #: 02 - 115953	
Project Class: 3	Estimated Construction Start Date of the work requiring inspection:	
Will Assistant Inspector(s) be required on this project? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Type of DSA approval requested: <input checked="" type="checkbox"/> Project Inspector <input type="checkbox"/> Relocatable Building In-Plant (RBIP) <input type="checkbox"/> Request for Approval of Replacement Project Inspector	DSA 5-PI Submittal Date:  <input checked="" type="checkbox"/> Initial Request <input type="checkbox"/> Revised Request	
2. INSPECTOR INFORMATION (To be completed by Project Inspector)		
Name: Glen Sabol	Date of Birth: 02/05/1960	
Address: 10419 Boom Run Rd.		
City: Newcastle	State: CA	ZIP: 95658
Phone #: 916-812-4006	Email Address: glensabol@gmail.com	
DSA Certification Class: 1	DSA Certification #: 5007	Expiration Date: 03/12/2020
3. EXPERIENCE RECORD (To be completed by Project Inspector)		
List at least three previous projects that best qualify you to perform inspection services for the project described above. Identify projects by name and (where available) identification/project number(s).		
<b>A. Project Name:</b> Donner Trail El. addition and moderniation		
DSA Application #: (If applicable.) 02-115430	Job Duties (Role): <input checked="" type="checkbox"/> Project Inspector <input type="checkbox"/> Assistant Inspector <input type="checkbox"/> Field Superintendent <input type="checkbox"/> Other:	
Construction Cost: \$ 3,500,000		
Type: <input checked="" type="checkbox"/> New Construction <input type="checkbox"/> Alteration <input type="checkbox"/> Relocatable Bldgs. New Construction Sq. Ft.: 3500		
Structural systems of new construction or structural alterations: <input type="checkbox"/> Wood Shear Wall <input checked="" type="checkbox"/> Concrete/Masonry Shear Wall <input type="checkbox"/> Steel Frame	Dates Employed From: 11/2017 To: current	
Employer: Tahoe Truckee unified school district	Contact Name: Will Broad	
Contact Email Address: wbroad@ttusd.org	Contact Phone #: 530-412-1288	
<b>B. Project Name:</b> Tahoe Lake El. addition and modernization		
DSA Application #: (If applicable.) 02-115442	Job Duties (Role): <input checked="" type="checkbox"/> Project Inspector <input type="checkbox"/> Assistant Inspector <input type="checkbox"/> Field Superintendent <input type="checkbox"/> Other:	
Construction Cost: \$ 21,000,000		
Type: <input checked="" type="checkbox"/> New Construction <input checked="" type="checkbox"/> Alteration <input type="checkbox"/> Relocatable Bldgs. New Construction Sq. Ft.: 6000+		
Structural systems of new construction or structural alterations: <input type="checkbox"/> Wood Shear Wall <input checked="" type="checkbox"/> Concrete/Masonry Shear Wall <input type="checkbox"/> Steel Frame	Dates Employed From: 07/2017 To: current	
Employer: Tahoe Truckee unified school district	Contact Name: Jorge Rojas	
Contact Email Address: jrojas@ttusd.org	Contact Phone #: 530-582-2581	

DSA 5-PI

**PROJECT INSPECTOR QUALIFICATION AND APPROVAL**

DSA File #: 46 - H2	DSA App. #: 02 - 115953
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<b>C. Project Name:</b> RideOut El.	
DSA Application #: (If applicable.) 02-115747	Job Duties (Role):
Construction Cost: \$725,000	<input checked="" type="checkbox"/> Project Inspector <input type="checkbox"/> Assistant Inspector
Type: <input type="checkbox"/> New Construction <input type="checkbox"/> Alteration <input checked="" type="checkbox"/> Relocatable Bldgs. New Construction Sq. Ft.:	<input type="checkbox"/> Field Superintendent <input type="checkbox"/> Other:
Structural systems of new construction or structural alterations: <input type="checkbox"/> Wood Shear Wall <input type="checkbox"/> Concrete/Masonry Shear Wall <input type="checkbox"/> Steel Frame	Dates Employed From: 5/15/2017      To: 10/31/2017
Employer: Tahoe Truckee unified school district	Contact Name: Will Broad
Contact Email Address: wbroad@ttusd.org	Contact Phone #: 530-412-1288

**4. INSPECTOR'S TIME COMMITMENT/WORKLOAD (To be completed by Project Inspector)**

Specify your time commitment to this project:  
 Full Time (40 hours per week)       Part Time      Anticipated average hours per week: 10

Will you be working concurrently on other school projects?  Yes  No If yes, list each project below.  
 (Attach additional sheets if necessary.)

DSA Application #	Project Name	Project Location (City)	Project Class	Avg. Hrs. per Wk.	% Complete
02-115430	Donner Trail El.	Kingvalle	1	5	90
02-115442	Tahoe Lake El.	Tahoe City	1	25	11

Will you be working concurrently on non-school projects or other employment?  Yes  No  
 If yes, list each project below. (Attach additional sheets if necessary.)

Project Name	Project Location (City)	Type of Construction	Job Duties/Role	% Complete

**5. PROJECT INSPECTOR'S AFFIDAVIT**

I hereby certify under penalty of perjury that all information reporting in sections 2, 3 and 4 of this form is true, and I agree and understand that any misstatement of material fact contained in this form will be sufficient cause for withdrawal of my DSA approval for this project.

If appointed, I will accept the responsibilities of Project Inspector and will perform the duties as prescribed by Education Code Sections 17280-17316 (for public schools) or 81130-81147 (for community colleges), or Health and Safety Code Sections 16000-16023 (for essential services buildings).

If there are any changes to the information reported herein, which occur during the duration of my duties as a Project Inspector for the project identified in Section 1 of this form, I will complete a revised form DSA 5-PI and provide it to the Design Professional in General Responsible Charge for submittal to DSA. This includes reporting of any additional work that I may undertake.

Signature: Glen Sabol      Print Name: Glen Sabol      Date: 5/30/18

DSA 5-PI

PROJECT INSPECTOR QUALIFICATION AND APPROVAL

DSA File #: 46 -H2 DSA App. #: 02 -115953

6. SCHOOL DISTRICT/OWNER'S AFFIDAVIT

The inspector named on this form has been selected by the School District/Owner,\* on condition of acceptance by the architect or structural engineer in general responsible charge, and approval by DSA.

I further certify that: (Check one that applies.)

[X] The inspector will be employed/contracted directly by the School District/Owner.\*

[ ] The inspector will be employed/contracted by the following entity, \_\_\_\_\_ which provides only project inspection services to the School District/Owner.\*

This individual is to provide competent, adequate project inspection during construction of this project. I understand that the project inspector will act under the general direction of the project architect or structural engineer in general responsible charge. The inspector shall be directly responsible to the School District/Owner.\*

I am aware that any replacement of the approved project inspector must be done only upon approval of the replacement inspector by DSA and prior to continuation of construction work.

Signature: [Handwritten Signature] Print Name: Merrill M. Grant, Ed.D. Date: 5/31/18
Title: Superintendent

\*For manufacturer's stockpile projects of relocatable buildings, the school district/owner shall be replaced by the engineering manager of a DSA certified laboratory.

7. AFFIDAVIT OF DESIGN PROFESSIONAL IN GENERAL RESPONSIBLE CHARGE

I find the inspector named on this form to be suitably qualified and satisfactory to perform project inspection on this project. My assessment is based on: (Check one.)

[ ] Interview: (Date of interview.) \_\_\_\_\_ OR [ ] Prior Professional Relationship.

I will provide general direction of the work of the project inspector.

If I become aware of any changes to the information reported herein I will submit a revised form DSA 5-PI to the DSA. I will submit a Form 5-PI to DSA for any replacement inspectors to ensure DSA approval of the replacement inspector prior to continuation of construction work.

Signature: \_\_\_\_\_ Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

8. AFFIDAVIT OF STRUCTURAL ENGINEER (Complete when structural work is delegated to Structural Engineer on line 25a of form DSA 1.)

I find the inspector named on this form to be suitably qualified and satisfactory to perform project inspection on this project. My assessment is based on: (Check one.)

[ ] Interview: (Date of interview.) \_\_\_\_\_ OR [ ] Prior Professional Relationship

I will provide general direction of the work of the project inspector.

If I become aware of any changes to the information reported herein I will submit a revised form DSA 5-PI to the DSA. I will submit a form DSA 5-PI to DSA for any replacement inspectors to ensure DSA approval of the replacement inspector prior to continuation of construction work.

Signature: \_\_\_\_\_ Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

APPROVAL BY DIVISION OF THE STATE ARCHITECT Signature of the DSA Field Engineer: Print Name: Date:

Submit this form electronically to the DSA Regional Office with construction oversight authority for the project: [ ] DSA OAKLAND [ ] DSA SACRAMENTO [ ] DSA LOS ANGELES [ ] DSA SAN DIEGO

# Proposal

**From:**

Glen Sabol  
Project Inspector  
10419 Boom Run Rd.  
Newcastle CA 95658  
DSA # 5007  
Phone 916-812-4007  
[glensabol@gmail.com](mailto:glensabol@gmail.com)

5/30/2018

Proposal 1

DSA File 46-H2  
DSA Application 02-115952

**Proposal submitted to:**

Merril Grant  
Sierra-Plumas Joint Unified School District  
[mgrant@spiusd.org](mailto:mgrant@spiusd.org)  
Phone 530 993-4482

**Job name and address:**

Downieville School Boiler replacement  
Downieville School  
130 School Street  
Downieville Ca 95953

Proposal for contract based on hourly rate of \$85.00 that include but are not limited to, Drive times, onsite inspection services, administrative work and documentation performed off site.

Project inspection services are based on 6 site visits/inspections and include the necessary documentation for project close out.

Additional site visits if necessary are to be billed at \$510.00 per visit.

**Total for this proposal \$3,060.00**



EMPLOYMENT AGREEMENT  
BETWEEN  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT,  
SIERRA COUNTY BOARD OF EDUCATION,  
AND  
MERRILL M. GRANT, Ed.D.

1. TITLE

This Employment Agreement (“Agreement”) is made and entered into on July 1, 2018, between the Sierra-Plumas Joint Unified School District, hereinafter “District,” the Sierra County Board of Education, hereinafter “County Board”, and Merrill M. Grant, hereinafter “District Superintendent” and “County Superintendent”.

2. TERM

The District hereby employs Merrill M. Grant as District Superintendent for a term of three (3) years, commencing July 1, 2018, and ending June 30, 2021, subject to the terms and conditions hereinafter set forth.

3. SUPERINTENDENT’S DISTRICT DUTIES

District Superintendent shall serve as chief executive officer and secretary of the District Governing Board pursuant to Education Code Sections 35034 and 35035. The District Superintendent shall perform the duties of District Superintendent as prescribed by the laws of the State of California and Board Policy and shall carry out the directions, responsibilities, duties and policies of the District Governing Board listed in the job description known as the Sierra-Plumas Joint Unified School District Policy No. 207.1, Superintendent of Schools.

4. BASE SALARY

*District Superintendent*

The District shall pay District Superintendent a salary of One Hundred Twenty-Seven Thousand, Four Hundred Forty-Five Dollars (\$127,445) for the term of this Agreement, excluding employer paid benefits, i.e. Worker’s Compensation, State Unemployment Insurance, OASDI and Medicare for the term of this Agreement. Said salary shall be payable in twelve (12) equal monthly payments payable on the last working day of each calendar month, with the first payment on July 31, 2018. When only a portion of any year or month is served, the District Superintendent’s salary shall be prorated to reflect such service. The District Superintendent’s daily rate shall be computed by dividing the annual salary by 191.25.

The District Governing Board has authorized a one-time off salary schedule increase to the 2017/2018 fiscal year only of \$8.25 per contract day, prorated as per District FTE. This one time increase is to keep the District Superintendent salary in line with other bargaining unit settlements.

The District Governing Board reserves the right to modify the annual salary of the District Superintendent with the consent of the District Governing Board. Any adjustment in salary made

during the term of this Agreement shall be in the form of an amendment to this Agreement and shall not be viewed as extending the term of this Agreement unless it so specifically states.

### *County Superintendent*

The County Board shall pay the County Superintendent a salary of Twenty Five-Thousand Dollars (\$25,000) for the term of this Agreement, excluding employer paid benefits, i.e. Worker's Compensation, State Unemployment Insurance, OASDI and Medicare for the term of this Agreement. Said salary shall be payable in twelve (12) equal monthly payments payable on the last working day of each calendar month, with the first payment on July 31, 2018. When only a portion of any year or month is served, the County Superintendent's salary shall be prorated to reflect such service. The County Superintendent's daily rate shall be computed by dividing the annual salary by 33.75.

This particular provision shall survive Termination of District Employment pursuant to Paragraph 20, so long as Dr. Grant continues his position as the elected County Superintendent.

#### 5. CREDENTIALIAL

It is agreed that the District Superintendent shall furnish to District throughout the duration of this Agreement a valid and appropriate credential issued by the California Commission on Teacher Credentialing to act as an administrator in the District.

#### 6. COUNTY SUPERINTENDENCY

The District Superintendent agrees to serve as County Superintendent for the duration of this Agreement.

#### 7. DISTRICT BENEFITS

During the term of this Agreement, the District Superintendent shall be entitled to receive from the District, all health, dental, vision, life and other fringe District-paid portion benefits provided administrative employees on a composite rate structure including and not necessarily limited to, Worker's Compensation, State Unemployment Insurance, OASDI and Medicare. The District shall assume eighty-five (85) percent of the District-paid portion premium costs of the benefits for the District Superintendent's annual health and welfare benefit premiums and the Sierra County Office of Education shall assume fifteen (15) percent of said costs subject to the District Superintendent's contributions.

#### 8. DISTRICT WORK YEAR

The District Superintendent shall work eighty five (85) percent (191.25 days) on District matters for a total of District/County Superintendency of 225 days per annum to equal one (1.0) F.T.E. The District Governing Board and the District Superintendent prior to September 1 of each year shall mutually agree upon a calendar for the service days. As an exempt employee under the Fair Labor Standards Act, he shall be ineligible for either overtime pay or compensatory time off.

## 9. DISTRICT LEAVE BENEFITS

As a District employee:

- a) The District Superintendent shall be entitled to twelve (12) days of sick leave each District Agreement year, which may be accumulated from year to year.
- b) District Superintendent shall be entitled to the holidays defined in Education Code Section 37220 and granted by the District Board for all District employees and for any other holidays declared by the District Board for all employees; however the District Superintendent's actual workdays shall be 191.25.
- c) District Superintendent shall not be entitled to any days of District paid vacation.

Except in cases of illness or personal emergency, District Superintendent shall notify the District Board President one full day in advance of any absence from the District, which is to last more than two (2) consecutive working days. In cases of illness or personal emergency resulting in absence from the District for more than two consecutive working days, the District Superintendent shall inform the District Board President as soon as practicable. Except in cases of illness or emergency, absences from the District of more than four (4) consecutive working days shall be taken at a time agreeable to the Board President.

## 10. COUNTY WORK YEAR

County Superintendent shall work fifteen (15) percent (33.75 days of 225) of 1.0 F.T.E on County Board matters.

This particular provision shall survive Termination of District Employment pursuant to Paragraph 20, so long as Dr. Grant continues in his position as the elected County Superintendent.

## 11. COUNTY LEAVE BENEFITS

The County Superintendent shall not be entitled to sick leave, holidays, paid vacation or health and welfare benefits.

This particular provision shall survive Termination of District Employment pursuant to Paragraph 20, so long as Dr. Grant continues in his position as the elected County Superintendent.

## 12. EXPENSE REIMBURSEMENT

District shall reimburse the District Superintendent for all documented, reasonable, actual and necessary expenses incurred by him within the scope of his employment, in accordance with District Board Policy and administrative regulations as approved by the District Board within the budget for any expenses incurred by him within the scope of his employment and while representing the District.

For the purpose of maintaining and operating a personal vehicle to be used by Superintendent in connection with the services required of Superintendent under this Agreement, the Superintendent shall be entitled to a monthly vehicle allowance of Four-Hundred and Fifty dollars (\$450) for travel within Sierra County and funded by the County.

13. MEMBERSHIP AND DUES

The District shall pay membership fees and dues for the District Superintendent for the Association of California School Administrators (ACSA).

The District shall pay a membership fee to Rotary Club International (Loyalton Chapter) not to exceed \$120.00 annually and Rotary Club meeting meal expense.

14. COMMUNICATION DEVICES

The District shall provide a cellular/mobile telephone device and laptop computer for District Superintendent for his usage while in the performance of his duties for the duration of this Agreement. Said cellular/mobile telephone device and laptop computer shall be and remain exclusive property of the District throughout this Agreement.

15. PROFESSIONAL ACTIVITIES

District Superintendent shall endeavor to maintain and improve his professional competence. District shall pay for all reasonable and necessary expenses for such activities if the District Board has approved the activities in advance and funding for them is available in the annual budget.

16. OUTSIDE PROFESSIONAL ACTIVITIES

District Superintendent shall devote his time, attention and energy to the business of the District except as he may reasonably be engaged in carrying out his duties as County Superintendent. However, with the prior approval of the District Governing Board, District Superintendent may serve as a consultant, lecture, engage in writing activities and speaking engagements, and engage in other activities, which are short-term duration. If District Superintendent receives pay or an honorarium for such activities, District Superintendent shall utilize non-work days for the purpose of engaging in such activities. District Superintendent may only utilize workdays for such activities with prior approval of the District Board and in no event will the Board be responsible for any expenses attendant to the performance of outside activities.

17. GOALS AND OBJECTIVES

On or before August 1<sup>st</sup> of each year the District Governing Board and the Superintendent shall formally discuss the Superintendent-Board relationship, set the District goals and objectives for the upcoming year and mutually determine the specific Superintendent goals and objectives that support those District goals and objectives. The Board shall annually review the performance of the Superintendent as it relates to these goals and objectives.

## 18. EVALUATION

The District Governing Board shall annually evaluate and assess in writing the performance goals and objectives of the District Superintendent. The Board shall evaluate the District Superintendent in performing his duties for the District and shall assess the working relationships between the District Superintendent and the District Governing Board. The District Superintendent shall send a written reminder to the District Board of the evaluation process by March 1 of each year. The Board shall meet with the District Superintendent in closed session by May 1 of each year to discuss the evaluation. If the above notification has occurred and the evaluation was not completed, District Superintendent's performance shall be deemed to be satisfactory. The evaluation shall be based on the position description and mutually agreed upon duties and specified goals and objectives in accordance with the procedures authorized in District policies. The Board shall deliver the evaluation to the District Superintendent and place a copy in the Superintendent's personnel file. The District Superintendent's written comments, if any, shall be filed with the evaluation in a sealed envelope in the District Superintendent's personnel file and marked "Confidential: To Be Opened by Authorized Personnel Only." The Governing Board shall, if requested by the District Superintendent, within a reasonable time after the District Superintendent has heard or received the evaluation, meet to discuss the contents of the evaluation.

The Board shall notify the District Superintendent in writing whether he has performed, in the Board's judgment, satisfactorily or unsatisfactorily. If the Board concludes by majority, that the District Superintendent's performance is below satisfaction, within 30 days of the date of evaluation, the Board will identify in writing specific areas where improvement is required, provide written recommendations for improvement and notify the Superintendent that another evaluation will be conducted within six (6) months.

## 19. CONDITIONS OF REEMPLOYMENT

The Superintendent's Agreement shall be extended only by District Board action subsequent to evaluation of the Superintendent's performance and in accordance with Government Code Section 3511.2.

If the majority of the Board agrees that the Superintendent's over-all performance is standard or above, or in the absence of an evaluation by June 30, 2019, the Superintendent's Agreement will be extended one year, beginning July 1, 2019, under the same terms and conditions, and with the same schedule of compensation.

The Board may not hold a special meeting regarding the salary, salary schedule, or other form of compensation for any local agency executive. Rather, these issues must be addressed at a regularly scheduled Board meeting with 72 hours advance public notice.

Any Agreement executed or renewed between local agency and a local agency executive shall not provide for the following:

Government Code 3511.2

- (a) An automatic renewal of an Agreement that provides for an automatic increase in the level of compensation that exceeds a cost-of-living adjustment;
- (b) A maximum cash settlement that exceeds the amounts determined pursuant to Article 3.5 of Title 5.

## 20. TERMINATION OF AGREEMENT PRIOR TO FULFILLMENT

The District Governing Board action to terminate this Agreement prior to fulfillment, with or without cause, other than by mutual consent of the parties hereto shall require a super majority (80%) vote of the Governing Board.

- a. Mutual Agreement. This Agreement between the District Board and District Superintendent may be changed or terminated by mutual consent, provided, however, that the party seeking termination shall provide no less than sixty (60) days written notice to the other party. Additional amendments may be added to the Agreement by mutual consent of both parties at any time during the period of this Agreement.
- b. Disability or Incapacity. Should the District Superintendent be unable to serve in his District position due to a physical and/or mental condition(s), upon expiration of District Superintendent's sick leave entitlement as provided by statute and District policy plus an additional period of thirty (30) calendar days, this Agreement shall be deemed terminated. Such determination will be made upon receipt of a written evaluation by a licensed physician mutually designated and paid for by the District indicating the inability of the District Superintendent to further serve in his position of employment.

If District Superintendent is absent from his District duties for a period of thirty (30) calendar days or more, it is understood and agreed that the District Governing Board may appoint an Interim District Superintendent for the remainder of the period of District Superintendent's absence plus one week. The Interim District Superintendent shall perform all of the duties of the District's Superintendent and have all of the responsibilities of the position.

- c. Death of District Superintendent. This Agreement is automatically terminated upon the death of the County Superintendent.
- d. Discharge for Cause. Employment of District Superintendent pursuant to this Agreement may be terminated for cause. District Superintendent shall be given written notice of any matter allegedly constituting grounds for District termination for cause. Grounds for District termination for cause include, but are not limited to: (1) failure to substantially perform duties set forth in this Agreement; (2) the occurrence of any event which would justify revocation of a credential as set forth in Education Code Section 44420 *et seq.*; and (3) the occurrence of any event which would justify dismissal of a tenured certificated employee as set forth in Education Code Section 44932 *et. seq.* Prior to being terminated for cause from the District, District Superintendent shall be afforded the protection of procedural due process, including: the right to written notice of the charges before the full District Governing Board; the right to representation by counsel at his expense; the right to present witnesses and evidence on his behalf and to cross-examine witnesses presented against him; and the right to a decision based on the matters at the hearing and stating the grounds for any action. The hearing before the District Governing Board shall be the District Superintendent's exclusive right to any hearing regarding District employment otherwise required by law.

In the event District Superintendent's District employment is terminated for cause, no further payment shall be made to District Superintendent under this Agreement, which shall be deemed terminated.

- e. Unilateral Termination. The District Governing Board may, at its option, unilaterally terminate employment as District Superintendent without cause in accordance with law and applicable Agreement provisions. If such a unilateral termination occurs, the District Superintendent shall be paid an amount equal to his monthly District salary multiplied by the number of months left on the unexpired term of the Agreement. If the unexpired term of the Agreement is more than 12 months, the maximum cash settlement shall be no greater than the Superintendent's monthly salary multiplied by 12. The cash settlement shall not include any noncash items which may be continued for the unexpired term of the Agreement up to 12 calendar months or until the Superintendent finds other employment, whichever occurs first. (Government Code 53260, 53261) (AR4317.5 - Termination Agreements)

If the District Governing Board, including an administrator appointed by the Superintendent, terminates its contract of employment with the District Superintendent, the District Governing Board shall not provide a cash or noncash settlement to the District Superintendent in any amount if the District Governing Board believes, and subsequently confirms, pursuant to an independent audit, that the District Superintendent has engaged in fraud, misappropriation of funds, or other illegal fiscal practices. (Government Code 53260)

In addition, if the Superintendent is convicted of a crime involving an abuse of his/her office or position, he/she shall reimburse the district for payments he/she receives as paid leave salary pending investigation or as cash settlement upon his/her termination, and for any funds expended by the district in his/her defense against a crime involving his/her office or position. (Government Code 53243-53243.4, 53260)

- f. Non-renewal. The District Governing Board may elect not to renew this Agreement for any reason and shall provide District Superintendent with written notice of this fact no later than sixty (60) days prior to the expiration of the Agreement.

## 21. GENERAL PROVISION

- a) Governing Law. This Agreement, and the rights and obligations of the parties, shall be governed by and construed in accordance with the laws of the State of California.
- b) Entire Agreement. This Agreement contains the entire agreement and understanding between the parties. It supersedes and replaces any prior agreement between the parties. There are no oral understandings, terms or conditions, and neither party has relied upon any representation, express or implied, not contained in this Agreement.
- c) Amendment. This Agreement may be amended at any time during the term of the Agreement. However, such amendment shall be in writing and is only effective with the mutual consent of the District Superintendent and the District Governing Board.

- d) Severability. If any provision of this Agreement is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of the Agreement shall continue in full force and effect.
- e) Attorney’s Fees. Should legal action be brought in regard to this Agreement, the prevailing party shall be entitled to recovery of attorney’s fees.

22. RETIREMENT SYSTEM

It is understood by the Parties to this Agreement that the effect of any improvement in compensation as well as the initiation date of such compensation as provided herein is reviewable by the California State Teachers Retirement System “STRS” for purposes of determining any District Superintendent’s retirement benefits. It is further understood that such determination is not a matter of determination by the Parties but is a matter solely within the discretion of STRS based on STRS statutory and regulatory standards of which the Parties are aware and with which the Parties must fully comply.

Dated: \_\_\_\_\_, 2018 \_\_\_\_\_  
Patty Hall, President, Sierra County  
Board of Education

Dated: \_\_\_\_\_, 2018 \_\_\_\_\_  
Mike Moore, President, Governing Board  
Sierra-Plumas Joint Unified School District

Dated: \_\_\_\_\_, 2018 \_\_\_\_\_  
Merrill M. Grant, Ed.D, Superintendent



# Sierra-Plumas Joint Unified School District



**Adopted Budget  
2018/19**

**June 12, 2018  
Merrill M. Grant, Ed.D./Superintendent**

Prepared & Presented by: Nona Griesert, Business Manager

**Sierra-Plumas Joint Unified School District**  
**2018-2019 Adopted Budget**  
**Presented June 12, 2018**

Sierra-Plumas Joint Unified School District (SPJUSD) is required by law to adopt a budget each year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2018/19 budget and two subsequent years.



The following narrative provides the major assumption used in the preparation of the District's 2018-2019 June Adopted Budget. 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.

**Student Attendance/Enrollment**

<b>Attendance:</b>	<b>2012/13 P2</b>	<b>2013/14 P2</b>	<b>2014/15 P2</b>	<b>2015/16 P2</b>	<b>2016/17 P2</b>	<b>2017/18 P2</b>	<b>2018/19 Proj</b>
Downieville Elementary	26.89	29.17	27.55	21.29	21.98	24.73	24.73
Downieville Jr. High	6.72	5.74	6.77	8.62	9.94	7.33	7.33
Downieville Sr. High	17.03	13.86	11.54	11.35	11.69	12.88	12.88
Loyalton Elementary	156.91	165.24	168.11	169.86	168.07	189.68	189.68
Loyalton Middle (LHS 7-8)	48.52	42.58	49.22	60.97	56.04	48.75	48.75
Loyalton High	103.16	90.97	88.81	86.70	92.71	98.70	98.70
Sierra Pass – Continuation	4.66	3.49	3.60	3.67	0.91	0.76	0.76
District Total	363.89	351.05	355.60	362.46	361.34	382.83	382.83
			11.36	11.27	15.00	16.83	16.83
<b>Enrollment:</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>
District Total	373	380	372	382	383	407	400

**REVENUE**

Below are the changes in revenue projections since the second interim and are reflected in the 2017/18 Estimated Actuals.

**Local Control Funding Formula**

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• LCFF	\$261,390
• Property Taxes	\$ 26,876
• Education Protection Plan (EPA)	<u>\$ 87,832</u>
Net Change	\$376,098

**Federal Revenue**

Federal Revenue increased by \$215,714 for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Forest Reserve (SRS) one-time	\$215,354
• VocEd – Carl Perkins Grant	<u>\$ 360</u>
Net Change	\$215,714

**Other State Revenue**

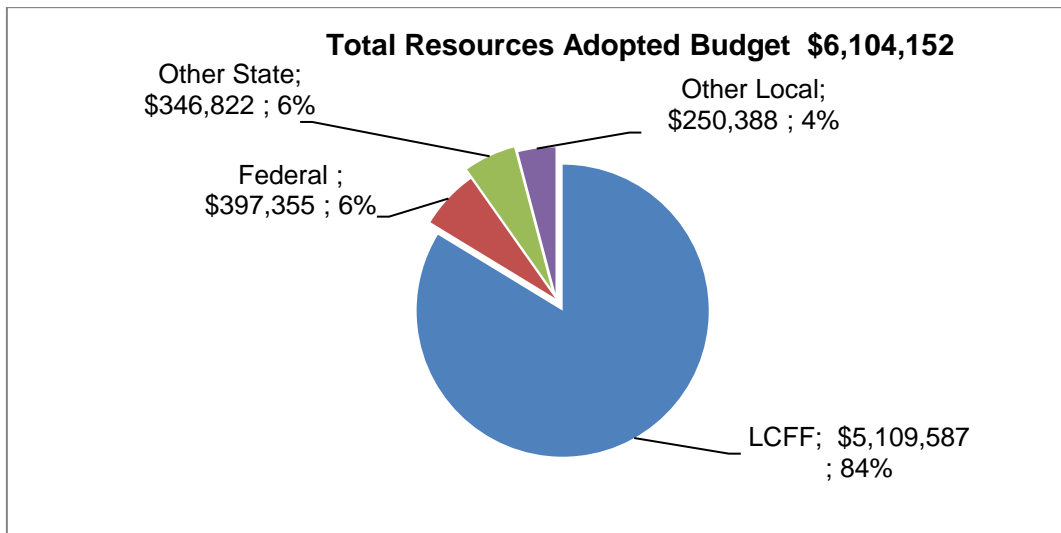
Other State resources decreased by (\$51,037) for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Mandated Block Grant	\$80,619	1 Time Funding
• Unrestricted Lottery	(\$26,297)	
• Prop 39	(\$52,207)	Not continuing in 18/19
• Restricted Lottery	\$ 375	
• CTE Incentive Grant	<u>(\$53,527)</u>	18/19 Sustainability
Net Change	(\$51,037)	

**Local Revenue and Other Financing Sources**

Other financing sources increased by \$4,150 for the following reasons.

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Microsoft Technology Voucher	(\$ 850)	Program concluded
• SUMS Grant	(\$10,000)	Program concluded
• Music Program Donation	<u>\$15,000</u>	One-time donation
Net Change	\$ 4,150	



**Revenue Comparison Chart**

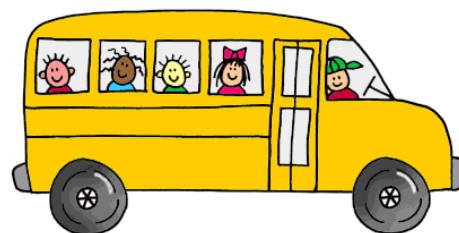
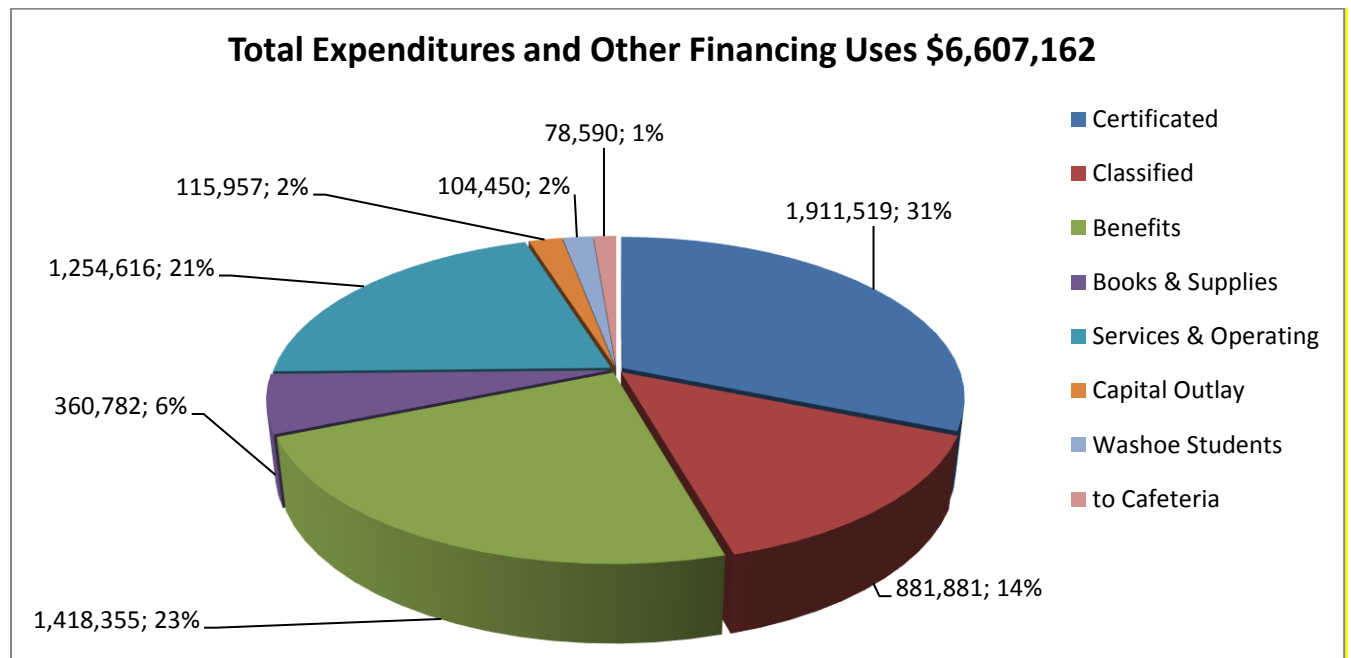
Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget
LCFF/Revenue Limit	\$3,981,735	\$4,419,316	\$4,299,198	\$4,733,489	\$5,109,587
Federal	569,490	565,413	604,893	181,641	397,355
Other State	166,326	186,922	444,480	397,859	346,822
Local	224,078	281,903	266,170	246,238	250,388
Transfer in-Fund 35	0	269,468	0	0	0
Property Proceeds	467,749	25,001	0	0	0
<b>Total</b>	<b>5,409,378</b>	<b>\$5,748,023</b>	<b>\$5,614,741</b>	<b>\$5,559,227</b>	<b>\$6,104,152</b>

**General Fund Expenditures and Financing Uses:**

Expenditures were reduced by (256,855) from the 2017-18 Estimated Actuals.

**Expenditures:**

Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget
Certificated	\$1,744,583	\$1,848,600	\$1,831,519	\$1,963,718	1,911,519
Classified	723,774	767,144	782,399	889,615	881,881
Benefits	1,124,624	1,203,603	1,263,241	1,439,090	1,418,355
Books & Supplies	245,770	313,314	324,936	397,690	360,782
Services & Operating	909,514	837,008	999,441	1,266,845	1,254,616
Capital Outlay	132,892	73,022	266,139	243,007	115,957
Other Outgo	88,000	104,403	105,954	104,450	104,450
Transfer-Out	150,081	88,415	331,453	302,747	78,590
<b>Total</b>	<b>\$5,119,239</b>	<b>\$5,235,509</b>	<b>\$5,905,082</b>	<b>\$6,607,162</b>	<b>\$6,126,150</b>



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

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
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 Actual	(441,176)	3,589,706
2017-18 Estimated Actuals	(1,047,935)	2,642,403
2018-19 Adopted Budget	(21,998)	2,620,405
2019-20 Projected	(167,539)	2,452,866
2020-21 Projected	(75,360)	2,377,506

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

**Multi-Year**

<i>Planning Factor</i>	2017-18	2018-19	2019-20	2020-21	2021-22
<b>COLA</b>	1.56%	3.0%	2.57%	2.67%	2.90%
<b>LCFF Gap Funding Percentage</b>	45.17%	100.00%	-	-	-
<b>STRS Employer Rates</b>	14.43%	16.28%	18.13%	19.10%	19.10%
<b>PERS Employer Rates</b>	15.531%	18.062%	20.80%	23.50%	24.60%
<b>Lottery - unrestricted per ADA*</b>	\$146	\$146	\$146	\$146	\$146
<b>Lottery - Prop 20 per ADA*</b>	\$48	\$48	\$48	\$48	\$48
<b>Minimum Proportionality Percentage (MPP)</b>	6.36%	6.21%	6.28%	6.37%	7.01%
<b>Supplemental Funds</b>	\$254,795	\$261,138	\$276,682	\$284,770	\$292,259
<b>Certificated based on Premier</b>	\$17,536	\$17,536	\$17,536	\$17,536	\$17,536

**Other Comments**

- Positive cash flow for fiscal year 2018-2019 with a projected ending cash balance of \$2,620,405
- One-time discretionary revenue for mandated claims in 2018/19 of \$344 per ADA
- One-time increase for Forest Reserve/SRS funding in 2018/19
- 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	23.25	
Administration	1.85	note: LES site administrator contracted services through Sierra COE
Classified Mgmt.	1.00	
Classified	24.38	
Confidential	1.00	

Gen Fund Budget Comparison Worksheet

<b>Materiality Threshold</b>
\$: .....
%: .....

	Unrestricted					Restricted					Total				
	Year:	17/18	18/19	Pos (Neg)	%	17/18	18/19	Pos (Neg)	%	17/18	18/19	Pos (Neg)	%		
	Period:	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change		
<b>Revenues</b>															
Revenue Limit Funding	10-8099	4,733,489	5,109,587	376,098	7.95%	-	-	-	-	4,733,489	5,109,587	376,098	7.95%		
Federal Revenues	00-8299	80,000	295,354	215,354	269.19%	101,641	102,001	360	0.35%	181,641	397,355	215,714	118.76%		
State Revenues	00-8599	119,214	173,536	54,322	45.57%	278,645	173,286	(105,359)	-37.81%	397,859	346,822	(51,037)	-12.83%		
Local Revenues	00-8799	233,784	233,784	-	0.00%	12,454	16,604	4,150	33.32%	246,238	250,388	4,150	1.69%		
<b>Total Revenues</b>		5,166,487	5,812,261	645,774	12.50%	392,740	291,891	(100,849)	-25.68%	5,559,227	6,104,152	544,925	9.80%		
<b>Expenditures</b>															
Certificated Salaries	00-1999	1,818,575	1,764,986	(53,589)	-2.95%	145,143	146,533	1,390	0.96%	1,963,718	1,911,519	(52,199)	-2.66%		
Classified Salaries	00-2999	814,894	801,314	(13,580)	-1.67%	74,721	80,567	5,846	7.82%	889,615	881,881	(7,734)	-0.87%		
Benefits & Taxes	00-3999	1,204,038	1,175,260	(28,778)	-2.39%	235,052	243,095	8,043	3.42%	1,439,090	1,418,355	(20,735)	-1.44%		
Materials & Supplies	00-4999	338,691	310,014	(28,677)	-8.47%	58,999	50,768	(8,231)	-13.95%	397,690	360,782	(36,908)	-9.28%		
Operating Expenditure	00-5999	1,191,650	1,194,835	3,185	0.27%	75,195	59,781	(15,414)	-20.50%	1,266,845	1,254,616	(12,229)	-0.97%		
Capital Outlay	00-6599	101,298	101,298	-	0.00%	141,709	14,659	(127,050)	-89.66%	243,007	115,957	(127,050)	-52.28%		
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-	-	104,450	104,450	-	0.00%		
Other Outgo	00-7399	(5,281)	(4,297)	984	-18.63%	5,281	4,297	(984)	-18.63%	-	-	-	-		
<b>Total Expenditures</b>		5,568,315	5,447,860	(120,455)	-2.16%	736,100	599,700	(136,400)	-18.53%	6,304,415	6,047,560	(256,855)	-4.07%		
<b>Rev less Exp</b>		(401,828)	364,401	766,229	-190.69%	(343,360)	(307,809)	35,551	-10.35%	(745,188)	56,592	801,780	-107.59%		
<b>Other Sources/Uses</b>															
Transfers In	10-8979	-	-	-	-	-	-	-	-	-	-	-	-		
Contributions	80-8999	(242,728)	(307,809)	(65,081)	26.81%	242,728	307,809	65,081	26.81%	-	-	-	-		
Transfers Out	10-7699	302,747	78,590	(224,157)	-74.04%	-	-	-	-	302,747	78,590	(224,157)	-74.04%		
<b>Total Other Sources</b>		(545,475)	(386,399)	159,076	-29.16%	242,728	307,809	65,081	26.81%	(302,747)	(78,590)	224,157	-74.04%		
<b>Change in Fund Bal</b>		<b>(947,303)</b>	<b>(21,998)</b>	<b>925,305</b>	<b>-97.68%</b>	<b>(100,632)</b>	<b>-</b>	<b>100,632</b>		<b>(1,047,935)</b>	<b>(21,998)</b>	<b>1,025,937</b>	<b>-97.90%</b>		
<b>Beg Fund Bal</b>		3,589,706	2,642,403	(947,303)	-26.39%	100,632	-	(100,632)		3,690,338	2,642,403	(1,047,935)	-28.40%		
Adjustments		-	-	-	-	-	-	-		-	-	-	-		
Adj Beg Fund Bal		3,589,706	2,642,403	(947,303)	-26.39%	100,632	-	(100,632)		3,690,338	2,642,403	(1,047,935)	-28.40%		
<b>End Fund Bal</b>		2,642,403	2,620,405	(21,998)	-0.83%	-	-	-		2,642,403	2,620,405	(21,998)	-0.83%		
Non Spendable		3,400	3,400	-	-	-	-	-		3,400	3,400	-	-		
Restricted		-	-	-	-	-	-	-		-	-	-	-		
Committed		603,757	694,990	91,233	15.11%	-	-	-		603,757	694,990	91,233	15.11%		
Assigned		-	-	-	-	-	-	-		-	-	-	-		
REU		660,000	610,000	(50,000)	-7.58%	-	-	-		660,000	610,000	(50,000)	-7.58%		
<b>Unassigned</b>		<b>1,375,246</b>	<b>1,312,015</b>	<b>(113,231)</b>	<b>-8.23%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,375,246</b>	<b>1,312,015</b>	<b>(113,231)</b>	<b>-8.23%</b>		

REU is: 10.0% 10.0%

Tickmark Legend

1	Unrestricted Forest Reserve/SRS funding for FY 18/19.
2	Unrestricted one-time Mandated Claims reimbursement for FY 18/19.
3	Restricted Prop 39 removed from 18/19 approx <\$52k>. Restricted CTE Grant funding removed approx <\$53k>.
4	Restricted Microsoft Technology Voucher program ended, revenue reduced approx <\$900>. Restricted SUMS program revenue removed approx <\$10k>. Restricted Program donations increased approx \$15k.
5	Restricted Microsoft Technology Voucher program ended, expenditures reduced approx <\$900>. Restricted SUMS program expenditures reduced approx <\$4k>. Res Music Program expenditures reduced approx <\$3k>.
6	Restricted Educator Effective program ended, expenditures reduced approx <\$9,500k>. Restricted SUMS program expenditures reduced approx <\$6k>.
7	Restricted Prop 39 expenditures removed approx <\$104k>. Restricted CTE Grant expenditures reduced approx <\$23k>.
8	Contributions from Unrestricted GF to Restricted Programs: Title I contribution increased approx \$11k. Small Rural Achievement contribution reduced approx <\$2k>. CTE Grant contribution increased approx \$31k. Music Program contribution increased approx \$25k.
9	Interfund transfer to Cafeteria program increased approx \$6k. Interfund transfers to Fund 40 reduced approx <\$230k>
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Sierra-Plumas Joint Unified School District  
2018/19 Adopted Budget

Multi Year Projection

<b>Materiality Threshold</b>	
\$:	0
%:	0%

		2018/19 <i>Budget</i>			2019/20 <i>MYP</i>			2020/21 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
<b>Revenues</b>										
Revenue Limit Funding	8010-8099	5,109,587	-	5,109,587	5,334,669	-	5,334,669	5,465,485	-	5,465,485
Federal Revenues	8100-8299	295,354	102,001	397,355	80,000	101,641	181,641	80,000	101,641	181,641
State Revenues	8300-8599	173,536	173,286	346,822	41,842	173,286	215,128	41,842	173,286	215,128
Local Revenues	8600-8799	233,784	16,604	250,388	233,784	1,604	235,388	233,784	1,604	235,388
Contributions	8980-8999	(307,809)	307,809	-	(290,831)	290,831	-	(292,684)	292,684	-
<b>Total Revenues</b>		<b>5,504,452</b>	<b>599,700</b>	<b>6,104,152</b>	<b>5,399,464</b>	<b>567,362</b>	<b>5,966,826</b>	<b>5,528,427</b>	<b>569,215</b>	<b>6,097,642</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	1,764,986	146,533	1,911,519	1,788,079	114,162	1,902,241	1,810,305	114,644	1,924,949
Classified Salaries	2000-2999	801,314	80,567	881,881	811,463	82,250	893,713	819,682	82,591	902,273
Benefits & Taxes	3000-3999	1,175,260	243,095	1,418,355	1,182,500	245,795	1,428,295	1,188,839	246,825	1,435,664
Materials & Supplies	4000-4999	310,014	50,768	360,782	310,014	46,489	356,503	310,014	46,489	356,503
Operating Expenditures	5000-5999	1,194,835	59,781	1,254,616	1,194,835	59,781	1,254,616	1,194,835	59,781	1,254,616
Capital Outlay	6000-6599	101,298	14,659	115,957	101,298	14,659	115,957	101,298	14,659	115,957
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(4,297)	4,297	-	(4,226)	4,226	-	(4,226)	4,226	-
Transfers Out	7600-7629	78,590	-	78,590	78,590	-	78,590	78,590	-	78,590
<b>Total Expenditures</b>		<b>5,526,450</b>	<b>599,700</b>	<b>6,126,150</b>	<b>5,567,003</b>	<b>567,362</b>	<b>6,134,365</b>	<b>5,603,787</b>	<b>569,215</b>	<b>6,173,002</b>
<b>Rev less Exp</b>		(21,998)	-	(21,998)	(167,539)	-	(167,539)	(75,360)	-	(75,360)
<b>Change in Fund Bal</b>		<b>(21,998)</b>	<b>-</b>	<b>(21,998)</b>	<b>(167,539)</b>	<b>-</b>	<b>(167,539)</b>	<b>(75,360)</b>	<b>-</b>	<b>(75,360)</b>
<b>Beg Fund Bal</b>		2,642,403	-	2,642,403	2,620,405	-	2,620,405	2,452,866	-	2,452,866
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,642,403	-	2,642,403	2,620,405	-	2,620,405	2,452,866	-	2,452,866
<b>End Fund Bal</b>		<b>2,620,405</b>	<b>-</b>	<b>2,620,405</b>	<b>2,452,866</b>	<b>-</b>	<b>2,452,866</b>	<b>2,377,506</b>	<b>-</b>	<b>2,377,506</b>
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted		694,990	-	694,990	694,990	-	694,990	749,446	-	749,446
Assigned		-	-	-	-	-	-	-	-	-
REU		610,000	-	610,000	610,000	-	610,000	610,000	-	610,000
Unassigned		<b>1,312,015</b>	<b>-</b>	<b>1,312,015</b>	<b>1,144,476</b>	<b>-</b>	<b>1,144,476</b>	<b>1,014,660</b>	<b>-</b>	<b>1,014,660</b>



Education Protection Account  
 Program by Resource Report  
 Expenditures by Object  
 2018-2019 Budget Recommendation  
 June 12, 2018

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT 2017-2018 BUDGET**  
**Fund 01, Resource 1400 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	403,337.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>403,337.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Teachers Salaries	1000-1999	333,090.00
Instruction-Related Services		
Instructional Aides' Salaries	2100-2150	0.00
Employee Benefits	3000-3999	70,247.00
Books & Supplies		
Materials & Supplies	4300	0.00
Noncapitalized Equipment	4400	0.00
Travel & Conference	5200	0.00
Other Outgo		
County Tuition	7100	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>403,337.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	4,733,489.00	0.00	4,733,489.00	5,109,587.00	0.00	5,109,587.00	7.9%
2) Federal Revenue		8100-8299	80,000.00	101,641.00	181,641.00	295,354.00	102,001.00	397,355.00	118.8%
3) Other State Revenue		8300-8599	119,214.00	278,645.00	397,859.00	173,536.00	173,286.00	346,822.00	-12.8%
4) Other Local Revenue		8600-8799	233,784.00	12,454.00	246,238.00	233,784.00	16,604.00	250,388.00	1.7%
5) TOTAL, REVENUES			5,166,487.00	392,740.00	5,559,227.00	5,812,261.00	291,891.00	6,104,152.00	9.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,818,575.00	145,143.00	1,963,718.00	1,764,986.00	146,533.00	1,911,519.00	-2.7%
2) Classified Salaries		2000-2999	814,894.00	74,721.00	889,615.00	801,314.00	80,587.00	881,881.00	-0.9%
3) Employee Benefits		3000-3999	1,204,038.00	235,052.00	1,439,090.00	1,175,260.00	243,095.00	1,418,355.00	-1.4%
4) Books and Supplies		4000-4999	338,691.00	58,999.00	397,690.00	310,014.00	50,768.00	360,782.00	-9.3%
5) Services and Other Operating Expenditures		5000-5999	1,191,650.00	75,195.00	1,266,845.00	1,194,835.00	59,781.00	1,254,616.00	-1.0%
6) Capital Outlay		6000-6999	101,298.00	141,709.00	243,007.00	101,298.00	14,659.00	115,957.00	-52.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,281.00)	5,281.00	0.00	(4,297.00)	4,297.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,568,315.00	736,100.00	6,304,415.00	5,447,860.00	599,700.00	6,047,560.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			(401,828.00)	(343,360.00)	(745,188.00)	364,401.00	(307,809.00)	56,592.00	-107.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	302,747.00	0.00	302,747.00	78,590.00	0.00	78,590.00	-74.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(242,728.00)	242,728.00	0.00	(307,809.00)	307,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(545,475.00)	242,728.00	(302,747.00)	(386,399.00)	307,809.00	(78,590.00)	-74.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(947,303.00)	(100,632.00)	(1,047,935.00)	(21,898.00)	0.00	(21,998.00)	-97.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,589,706.00	100,632.00	3,690,338.00	2,642,403.00	0.00	2,642,403.00	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,589,706.00	100,632.00	3,690,338.00	2,642,403.00	0.00	2,642,403.00	-26.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,589,706.00	100,632.00	3,690,338.00	2,642,403.00	0.00	2,642,403.00	-26.4%
2) Ending Balance, June 30 (E + F1e)			2,642,403.00	0.00	2,642,403.00	2,620,405.00	0.00	2,620,405.00	-0.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,400.00	0.00	3,400.00	3,400.00	0.00	3,400.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	603,757.00	0.00	603,757.00	694,990.00	0.00	694,990.00	15.1%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	660,000.00	0.00	660,000.00	610,000.00	0.00	610,000.00	-7.6%
Unassigned/Unappropriated Amount		9790	1,375,246.00	0.00	1,375,246.00	1,312,015.00	0.00	1,312,015.00	-4.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	2,932,891.61	10,053.86	2,942,945.47				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	3,900.00	0.00	3,900.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,936,791.61	10,053.86	2,946,845.47				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	92,542.64	100.01	92,642.65				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			92,542.64	100.01	92,642.65				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,844,248.97	9,953.85	2,854,202.82				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	1,730,348.00	0.00	1,730,348.00	1,991,738.00	0.00	1,991,738.00	15.1%
Education Protection Account State Aid - Current Year		8012	315,505.00	0.00	315,505.00	403,337.00	0.00	403,337.00	27.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,687,636.00	0.00	2,687,636.00	2,714,512.00	0.00	2,714,512.00	1.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	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	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>4,733,489.00</b>	<b>0.00</b>	<b>4,733,489.00</b>	<b>5,109,587.00</b>	<b>0.00</b>	<b>5,109,587.00</b>	<b>7.9%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	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	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>4,733,489.00</b>	<b>0.00</b>	<b>4,733,489.00</b>	<b>5,109,587.00</b>	<b>0.00</b>	<b>5,109,587.00</b>	<b>7.9%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	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	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	80,000.00	0.00	80,000.00	295,354.00	0.00	295,354.00	269.2%
Flood Control Funds		8270	0.00	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	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		67,504.00	67,504.00		67,504.00	67,504.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		11,181.00	11,181.00		11,181.00	11,181.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		2,727.00	2,727.00		3,087.00	3,087.00	13.2%
All Other Federal Revenue	All Other	8290	0.00	20,229.00	20,229.00	0.00	20,229.00	20,229.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>80,000.00</b>	<b>101,641.00</b>	<b>181,641.00</b>	<b>295,354.00</b>	<b>102,001.00</b>	<b>397,355.00</b>	<b>118.8%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
RCC/P Entitlement Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	66,224.00	0.00	66,224.00	146,843.00	0.00	146,843.00	121.7%
Lottery - Unrestricted and Instructional Materials		8560	52,990.00	18,000.00	70,990.00	26,693.00	18,375.00	45,068.00	-36.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		52,207.00	52,207.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		53,527.00	53,527.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	154,911.00	154,911.00	0.00	154,911.00	154,911.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>119,214.00</b>	<b>278,645.00</b>	<b>397,859.00</b>	<b>173,536.00</b>	<b>173,286.00</b>	<b>346,822.00</b>	<b>-12.8%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	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	0.00	0.0%
Food Service Sales		8634	0.00	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	0.00	0.0%
Leases and Rentals		8650	6,500.00	0.00	6,500.00	6,500.00	0.00	6,500.00	0.0%
Interest		8660	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	207,284.00	0.00	207,284.00	207,284.00	0.00	207,284.00	0.0%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	12,454.00	12,454.00	0.00	16,604.00	16,604.00	33.3%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>233,784.00</b>	<b>12,454.00</b>	<b>246,238.00</b>	<b>233,784.00</b>	<b>16,604.00</b>	<b>250,388.00</b>	<b>1.7%</b>
<b>TOTAL REVENUES</b>			<b>5,166,487.00</b>	<b>392,740.00</b>	<b>5,559,227.00</b>	<b>5,812,261.00</b>	<b>291,891.00</b>	<b>6,104,152.00</b>	<b>9.8%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,539,167.00	145,143.00	1,684,310.00	1,533,581.00	146,533.00	1,680,114.00	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	239,558.00	0.00	239,558.00	231,405.00	0.00	231,405.00	-3.4%
Other Certificated Salaries		1900	39,850.00	0.00	39,850.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,818,575.00</b>	<b>145,143.00</b>	<b>1,963,718.00</b>	<b>1,764,986.00</b>	<b>146,533.00</b>	<b>1,911,519.00</b>	<b>-2.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	163,475.00	74,721.00	238,196.00	135,351.00	80,587.00	215,938.00	-9.4%
Classified Support Salaries		2200	403,496.00	0.00	403,496.00	418,019.00	0.00	418,019.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	88,357.00	0.00	88,357.00	89,367.00	0.00	89,367.00	1.1%
Clerical, Technical and Office Salaries		2400	150,141.00	0.00	150,141.00	147,980.00	0.00	147,980.00	-1.4%
Other Classified Salaries		2900	9,425.00	0.00	9,425.00	10,597.00	0.00	10,597.00	12.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>814,894.00</b>	<b>74,721.00</b>	<b>889,615.00</b>	<b>801,314.00</b>	<b>80,587.00</b>	<b>881,881.00</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	249,655.00	160,938.00	410,593.00	280,791.00	163,948.00	444,739.00	8.3%
PERS		3201-3202	96,235.00	9,776.00	106,011.00	115,310.00	13,235.00	128,545.00	21.3%
OASDI/Medicare/Alternative		3301-3302	90,205.00	8,003.00	98,208.00	84,341.00	8,332.00	92,673.00	-5.6%
Health and Welfare Benefits		3401-3402	616,053.00	49,020.00	665,073.00	578,121.00	50,015.00	628,136.00	-5.6%
Unemployment Insurance		3501-3502	1,346.00	109.00	1,455.00	1,294.00	115.00	1,409.00	-3.2%
Workers' Compensation		3601-3602	87,783.00	7,206.00	94,989.00	83,821.00	7,450.00	91,271.00	-3.9%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	62,761.00	0.00	62,761.00	31,582.00	0.00	31,582.00	-49.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,204,038.00</b>	<b>235,052.00</b>	<b>1,439,090.00</b>	<b>1,175,260.00</b>	<b>243,095.00</b>	<b>1,418,355.00</b>	<b>-1.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	50,000.00	18,000.00	68,000.00	50,000.00	18,375.00	68,375.00	0.6%
Books and Other Reference Materials		4200	0.00	5,500.00	5,500.00	0.00	5,500.00	5,500.00	0.0%
Materials and Supplies		4300	209,014.00	26,849.00	235,863.00	209,014.00	21,093.00	230,107.00	-2.4%
Noncapitalized Equipment		4400	79,677.00	8,650.00	88,327.00	51,000.00	5,800.00	56,800.00	-35.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>338,691.00</b>	<b>58,999.00</b>	<b>397,690.00</b>	<b>310,014.00</b>	<b>50,768.00</b>	<b>360,782.00</b>	<b>-9.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	176,461.00	0.00	176,461.00	176,461.00	0.00	176,461.00	0.0%
Travel and Conferences		5200	34,586.00	32,275.00	66,861.00	34,586.00	18,361.00	52,947.00	-20.8%
Dues and Memberships		5300	9,063.00	0.00	9,063.00	9,063.00	0.00	9,063.00	0.0%
Insurance		5400 - 5450	55,080.00	0.00	55,080.00	55,080.00	0.00	55,080.00	0.0%
Operations and Housekeeping Services		5500	245,333.00	3,982.00	249,315.00	245,333.00	3,982.00	249,315.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,450.00	1,108.00	106,558.00	105,450.00	1,108.00	106,558.00	0.0%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	539,525.00	37,830.00	577,355.00	542,710.00	36,330.00	579,040.00	0.3%
Communications		5900	26,152.00	0.00	26,152.00	26,152.00	0.00	26,152.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,191,650.00</b>	<b>75,195.00</b>	<b>1,266,845.00</b>	<b>1,194,835.00</b>	<b>59,781.00</b>	<b>1,254,616.00</b>	<b>-1.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	28,394.00	28,394.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	86,298.00	37,877.00	124,175.00	86,298.00	14,659.00	100,957.00	-18.7%
Equipment Replacement		6500	15,000.00	75,438.00	90,438.00	15,000.00	0.00	15,000.00	-83.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>101,298.00</b>	<b>141,709.00</b>	<b>243,007.00</b>	<b>101,298.00</b>	<b>14,659.00</b>	<b>115,957.00</b>	<b>-52.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>104,450.00</b>	<b>0.00</b>	<b>104,450.00</b>	<b>104,450.00</b>	<b>0.00</b>	<b>104,450.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,281.00)	5,281.00	0.00	(4,297.00)	4,297.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(5,281.00)</b>	<b>5,281.00</b>	<b>0.00</b>	<b>(4,297.00)</b>	<b>4,297.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,568,315.00</b>	<b>736,100.00</b>	<b>6,304,415.00</b>	<b>5,447,860.00</b>	<b>599,700.00</b>	<b>6,047,560.00</b>	<b>-4.1%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	72,747.00	0.00	72,747.00	78,590.00	0.00	78,590.00	8.0%
Other Authorized Interfund Transfers Out		7619	230,000.00	0.00	230,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			302,747.00	0.00	302,747.00	78,590.00	0.00	78,590.00	-74.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(242,728.00)	242,728.00	0.00	(307,809.00)	307,809.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(242,728.00)	242,728.00	0.00	(307,809.00)	307,809.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(545,475.00)	242,728.00	(302,747.00)	(386,399.00)	307,809.00	(78,590.00)	-74.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	4,733,489.00	0.00	4,733,489.00	5,109,587.00	0.00	5,109,587.00	7.9%
2) Federal Revenue		8100-8299	80,000.00	101,641.00	181,641.00	295,354.00	102,001.00	397,355.00	118.8%
3) Other State Revenue		8300-8599	119,214.00	278,645.00	397,859.00	173,536.00	173,286.00	346,822.00	-12.8%
4) Other Local Revenue		8600-8799	233,784.00	12,454.00	246,238.00	233,784.00	16,604.00	250,388.00	1.7%
5) TOTAL, REVENUES			5,165,487.00	392,740.00	5,559,227.00	5,812,261.00	291,891.00	6,104,152.00	9.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	2,618,099.00	574,201.00	3,192,300.00	2,603,791.00	561,381.00	3,165,172.00	-0.8%
2) Instruction - Related Services		2000-2999	660,624.00	47,359.00	707,983.00	589,894.00	28,595.00	618,489.00	-12.6%
3) Pupil Services		3000-3999	394,317.00	0.00	394,317.00	415,308.00	0.00	415,308.00	5.3%
4) Ancillary Services		4000-4999	98,982.00	650.00	99,632.00	86,287.00	650.00	86,937.00	-12.7%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	752,329.00	6,078.00	758,405.00	702,991.00	5,092.00	708,083.00	-6.6%
8) Plant Services		8000-8999	939,514.00	107,814.00	1,047,328.00	945,139.00	3,982.00	949,121.00	-9.4%
9) Other Outgo		9000-9999 Except 7600-7699	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
10) TOTAL, EXPENDITURES			5,568,315.00	738,100.00	6,304,415.00	5,447,850.00	599,700.00	6,047,550.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			(401,828.00)	(343,360.00)	(745,188.00)	364,401.00	(307,809.00)	56,592.00	-107.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	302,747.00	0.00	302,747.00	78,590.00	0.00	78,590.00	-74.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8960-8999	(242,728.00)	242,728.00	0.00	(307,809.00)	307,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(545,475.00)	242,728.00	(302,747.00)	(386,399.00)	307,809.00	(78,590.00)	-74.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(947,303.00)	(100,632.00)	(1,047,935.00)	(21,998.00)	0.00	(21,998.00)	-97.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,589,706.00	100,632.00	3,690,338.00	2,642,403.00	0.00	2,642,403.00	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,589,706.00	100,632.00	3,690,338.00	2,642,403.00	0.00	2,642,403.00	-28.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,589,706.00	100,632.00	3,690,338.00	2,642,403.00	0.00	2,642,403.00	-28.4%
2) Ending Balance, June 30 (E + F1e)			2,642,403.00	0.00	2,642,403.00	2,620,405.00	0.00	2,620,405.00	-0.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,400.00	0.00	3,400.00	3,400.00	0.00	3,400.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	603,757.00	0.00	603,757.00	694,990.00	0.00	694,990.00	15.1%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	660,000.00	0.00	660,000.00	610,000.00	0.00	610,000.00	-7.6%
Unassigned/Unappropriated Amount		9790	1,375,246.00	0.00	1,375,246.00	1,312,015.00	0.00	1,312,015.00	-4.6%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	85,848.00	82,500.00	-3.9%
3) Other State Revenue		8300-8599	5,500.00	5,850.00	6.4%
4) Other Local Revenue		8600-8799	20,366.00	20,950.00	2.9%
5) TOTAL, REVENUES			111,714.00	109,300.00	-2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	75,392.00	76,257.00	1.1%
3) Employee Benefits		3000-3999	34,491.00	35,855.00	4.0%
4) Books and Supplies		4000-4999	68,591.00	68,591.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,987.00	7,187.00	20.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			184,461.00	187,890.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(72,747.00)	(78,590.00)	8.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,747.00	78,590.00	8.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,747.00	78,590.00	8.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(19,335.89)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(19,335.89)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(19,335.89)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	76,348.00	68,500.00	-10.3%
Donated Food Commodities		8221	9,500.00	14,000.00	47.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>85,848.00</b>	<b>82,500.00</b>	<b>-3.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,500.00	5,850.00	6.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,500.00</b>	<b>5,850.00</b>	<b>6.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	20,366.00	20,950.00	2.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,366.00</b>	<b>20,950.00</b>	<b>2.9%</b>
<b>TOTAL, REVENUES</b>			<b>111,714.00</b>	<b>109,300.00</b>	<b>-2.2%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	75,392.00	76,257.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>75,392.00</b>	<b>76,257.00</b>	<b>1.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,925.00	10,113.00	13.3%
OASDI/Medicare/Alternative		3301-3302	5,571.00	5,637.00	1.2%
Health and Welfare Benefits		3401-3402	17,458.00	17,537.00	0.5%
Unemployment Insurance		3501-3502	38.00	39.00	2.6%
Workers' Compensation		3601-3602	2,499.00	2,529.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>34,491.00</b>	<b>35,855.00</b>	<b>4.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,011.00	9,011.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
Food		4700	54,580.00	54,580.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>68,591.00</b>	<b>68,591.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	710.00	710.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,800.00	4,000.00	42.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,056.00	2,056.00	0.0%
Communications		5900	421.00	421.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,987.00</b>	<b>7,187.00</b>	<b>20.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>184,461.00</b>	<b>187,890.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	72,747.00	78,590.00	8.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>72,747.00</b>	<b>78,590.00</b>	<b>8.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>72,747.00</b>	<b>78,590.00</b>	<b>8.0%</b>

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	85,848.00	82,500.00	-3.9%
3) Other State Revenue		8300-8599	5,500.00	5,850.00	6.4%
4) Other Local Revenue		8600-8799	20,366.00	20,950.00	2.9%
5) TOTAL REVENUES			111,714.00	109,300.00	-2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		184,461.00	187,890.00	1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			184,461.00	187,890.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(72,747.00)	(78,590.00)	8.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,747.00	78,590.00	8.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			72,747.00	78,590.00	8.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
		<u>0.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	505,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			505,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(505,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	230,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			230,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(275,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	275,000.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			275,000.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,000.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	332,619.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			332,619.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,267.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			8,267.67		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			324,351.80		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	430,000.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			505,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			505,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	230,000.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			230,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>230,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		505,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			505,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(505,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	230,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			230,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(275,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	275,000.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			275,000.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,000.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,800.00	6,000.00	-11.8%
5) TOTAL, REVENUES			6,800.00	6,000.00	-11.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,000.00	6,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,000.00	6,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			800.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			800.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	186,743.00	187,543.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,743.00	187,543.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			186,743.00	187,543.00	0.4%
2) Ending Net Position, June 30 (E + F1e)			187,543.00	187,543.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	187,543.00	187,543.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,176.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	169,989.60		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			199,165.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,000.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			193,165.74		



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,800.00	6,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,800.00	6,000.00	-11.8%
<b>TOTAL, REVENUES</b>			6,800.00	6,000.00	-11.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>6,000.00</b>	<b>6,000.00</b>	<b>0.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>6,000.00</b>	<b>6,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,800.00	6,000.00	-11.8%
5) TOTAL REVENUES			6,800.00	6,000.00	-11.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,000.00	6,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			6,000.00	6,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			800.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			800.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	186,743.00	187,543.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,743.00	187,543.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			186,743.00	187,543.00	0.4%
2) Ending Net Position, June 30 (E + F1e)			187,543.00	187,543.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	187,543.00	187,543.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Net Position	0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	382.83	382.83	382.83	407.83	407.83	407.83
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	382.83	382.83	382.83	407.83	407.83	407.83
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	2.93	2.93	2.93	2.93	2.93	2.93
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.74	1.74	1.74	1.74	1.74	1.74
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.16	12.16	12.16	12.16	12.16	12.16
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	16.83	16.83	16.83	16.83	16.83	16.83
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	399.66	399.66	399.66	424.66	424.66	424.66
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. <b>Total, County Program Alternative Education         ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. <b>Total, District Funded County Program ADA         (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.00
Work in Progress		0.00	0.00			0.00
Total capital assets not being depreciated	157,192.00	0.00	157,192.00	0.00	0.00	157,192.00
Capital assets being depreciated:						
Land Improvements	382,050.74		382,050.74			382,050.74
Buildings	8,783,598.23		8,783,598.23			8,783,598.23
Equipment	861,233.58		861,233.58	27,924.00		889,157.58
Total capital assets being depreciated	10,026,882.55	0.00	10,026,882.55	27,924.00	0.00	10,054,806.55
Accumulated Depreciation for:						
Land Improvements	(74,013.00)		(74,013.00)			(74,013.00)
Buildings	(4,714,689.88)		(4,714,689.88)			(4,714,689.88)
Equipment	(678,130.12)		(678,130.12)			(678,130.12)
Total accumulated depreciation	(5,466,833.00)	0.00	(5,466,833.00)	0.00	0.00	(5,466,833.00)
Total capital assets being depreciated, net	4,560,049.55	0.00	4,560,049.55	27,924.00	0.00	4,587,973.55
Governmental activity capital assets, net	4,717,241.55	0.00	4,717,241.55	27,924.00	0.00	4,745,165.55
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>	JUNE	2,842,403.00	2,370,981.00	2,054,255.00	1,600,999.00	1,266,247.00	1,189,541.00	1,910,035.00	2,158,079.00
<b>B. RECEIPTS</b>									
LCOFF/Revenue Limit Sources									
Principal Appointments	8010-8019	115,000.00	115,000.00	220,000.00	220,000.00	220,000.00	220,000.00	220,000.00	220,000.00
Property Taxes	8020-8079						945,000.00	405,000.00	
Miscellaneous Funds	8080-8099		40,000.00			45,000.00		90,000.00	90,000.00
Federal Revenue	8100-8299	26,750.00	15,000.00	26,750.00	4,404.00	62,750.00	45,500.00	46,500.00	25,000.00
Other State Revenue	8300-8599		15,000.00						
Other Local Revenue	8600-8799		15,000.00	200.00	20,000.00	80,000.00	1,500.00	6,500.00	
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979	141,750.00	185,000.00	246,950.00	244,404.00	407,750.00	1,262,000.00	768,000.00	335,000.00
<b>TOTAL RECEIPTS</b>		118,982.00	118,984.00	172,365.00	172,365.00	172,365.00	172,365.00	172,365.00	172,365.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	55,852.00	55,854.00	79,369.00	79,369.00	79,369.00	79,369.00	79,369.00	79,369.00
Classified Salaries	2000-2999	89,388.00	89,388.00	127,722.00	127,722.00	127,722.00	127,722.00	127,722.00	127,722.00
Employee Benefits	3000-3999								
Books and Supplies	4000-4999	85,000.00	135,000.00	105,000.00	60,000.00	60,000.00	20,000.00	20,000.00	105,000.00
Services	5000-5999	70,000.00	65,000.00	185,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
Capital Outlay	6000-6599						35,000.00		
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699	419,222.00	464,226.00	669,456.00	544,456.00	484,456.00	539,456.00	504,456.00	484,456.00
<b>TOTAL DISBURSEMENTS</b>		419,222.00	464,226.00	669,456.00	544,456.00	484,456.00	539,456.00	504,456.00	484,456.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	(3,400.00)							
Accounts Receivable	9200-9299	(85,000.00)	20,000.00	35,000.00	5,000.00				
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		(88,400.00)	20,000.00	35,000.00	5,000.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	18,950.00	57,500.00	65,750.00	24,700.00		2,050.00		
Due To Other Funds	9610								
Current Loans	9640							15,500.00	
Unearned Revenues	9650				15,000.00				
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		18,950.00	57,500.00	65,750.00	39,700.00	0.00	2,050.00	15,500.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910	0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>		111,050.00	(37,500.00)	(30,750.00)	(34,700.00)	0.00	(2,050.00)	(15,500.00)	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(271,422.00)	(316,726.00)	(453,256.00)	(334,752.00)	(76,706.00)	720,494.00	248,044.00	(149,456.00)
<b>F. ENDING CASH (A + E)</b>		2,370,981.00	2,054,255.00	1,600,999.00	1,266,247.00	1,189,541.00	1,910,035.00	2,158,079.00	2,008,623.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF	Object	2018-19 Budget					TOTAL	BUDGET
		March	April	May	June	Accruals		
<b>A. BEGINNING CASH</b>	JUNE	2,008,623.00	1,774,167.00	2,450,504.00	2,283,403.00			
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources	8010-8019						2,395,075.00	
Principal Apportionment	8020-8079	235,000.00	235,000.00	235,000.00	140,075.00		2,714,512.00	
Property Taxes	8080-8099	945,000.00	945,000.00		419,512.00		0.00	
Miscellaneous Funds	8100-8299		45,000.00		37,355.00		397,355.00	
Federal Revenue	8300-8599	0.00	16,750.00	1,971.00	75,447.00		346,822.00	
Other State Revenue	8600-8799	80,000.00	15,000.00	30,000.00	2,188.00		250,388.00	
Other Local Revenue	8910-8929						0.00	
Interfund Transfers In	8930-8979						0.00	
All Other Financing Sources		315,000.00	1,256,750.00	266,971.00	674,577.00	0.00	6,104,152.00	
<b>TOTAL RECEIPTS</b>								
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	172,365.00	172,365.00	172,365.00	122,266.00		1,911,519.00	
Classified Salaries	2000-2999	79,369.00	79,369.00	79,369.00	55,854.00		881,881.00	
Employee Benefits	3000-3999	127,722.00	127,722.00	127,722.00	90,081.00		1,418,355.00	
Books and Supplies	4000-4999	15,000.00	5,000.00		782.00		360,782.00	
Services	5000-5999	155,000.00	185,000.00	54,616.00			1,254,616.00	
Capital Outlay	6000-6999		10,957.00				115,957.00	
Other Outgo	7000-7499				104,450.00		104,450.00	
Interfund Transfers Out	7600-7629				78,590.00		78,590.00	
All Other Financing Uses	7630-7699	549,456.00	580,413.00	434,072.00	452,025.00	0.00	6,126,150.00	
<b>TOTAL DISBURSEMENTS</b>								
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199						0.00	
Accounts Receivable	9200-9299						85,000.00	
Due From Other Funds	9310						0.00	
Stores	9320						0.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340						0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	86,000.00	
<b>SUBTOTAL</b>								
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599						168,950.00	
Due To Other Funds	9610						0.00	
Current Loans	9640						30,500.00	
Unearned Revenues	9650						0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	199,450.00	
<b>SUBTOTAL</b>								
Nonoperating							0.00	
Suspense Clearing	9910						0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>								
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(234,456.00)	676,337.00	(167,101.00)	222,552.00	0.00	(114,450.00)	
<b>F. ENDING CASH (A + E)</b>		1,774,167.00	2,450,504.00	2,283,403.00	2,505,955.00		(21,996.00)	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							2,505,955.00	

ESTIMATES THROUGH THE MONTH OF	Object	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>	JUNE	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019								
Principal Apportionment	8020-8079								
Property Taxes	8080-8099								
Miscellaneous Funds	8100-8299								
Federal Revenue	8300-8599								
Other State Revenue	8600-8799								
Other Local Revenue	8910-8929								
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00				
<b>ESTIMATES THROUGH THE MONTH OF</b>								
<b>A. BEGINNING CASH</b>								
JUNE								
<b>B. RECEIPTS</b>								
LCHF/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	
<b>TOTAL RECEIPTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>								
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	
Interfund Financing Uses							0.00	
All Other Financing Uses							0.00	
<b>TOTAL DISBURSEMENTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>								
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	
<b>SUBTOTAL</b>	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	
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>	2,505,955.00	2,505,955.00	2,505,955.00	2,505,955.00			2,505,955.00	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							2,505,955.00	

**ANNUAL BUDGET REPORT:**  
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Sierra COE  
Date: June 12, 2018

Place: Downieville School, Downieville, CA  
Date: June 12, 2018  
Time: 06:00 P.M.

Adoption Date: June 12, 2018

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Nona Griesert

Telephone: (530) 993-1660, x-120

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	



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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
				Jun 12, 2018
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Northeaster JPA & Tricounty Schools Insurance

This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 12, 2018

For additional information on this certification, please contact:

Name: Nona Griesert

Title: Business Manager

Telephone: (530) 993-1660, x-120

E-mail: ngriesert@spjUSD.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,963,718.00	301	39,850.00	303	1,923,868.00	305	1,200.00		307	1,922,668.00	309
2000 - Classified Salaries	889,615.00	311	110,071.00	313	779,544.00	315	62,106.00		317	717,438.00	319
3000 - Employee Benefits	1,439,090.00	321	72,167.00	323	1,366,923.00	325	22,872.00		327	1,344,051.00	329
4000 - Books, Supplies Equip Replace. (6500)	488,128.00	331	75,588.00	333	412,540.00	335	112,533.00		337	300,007.00	339
5000 - Services . . . & 7300 - Indirect Costs	1,266,845.00	341	130,700.00	343	1,136,145.00	345	293,304.00		347	842,841.00	349
TOTAL					5,619,020.00	365			TOTAL	5,127,005.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			56.03%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	56.03%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	5,127,005.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,911,519.00	301	0.00	303	1,911,519.00	305	1,650.00		307	1,909,869.00	309
2000 - Classified Salaries	881,881.00	311	106,201.00	313	775,680.00	315	77,289.00		317	698,391.00	319
3000 - Employee Benefits	1,418,355.00	321	56,613.00	323	1,361,742.00	325	26,702.00		327	1,335,040.00	329
4000 - Books, Supplies Equip Replace. (6500)	375,782.00	331	150.00	333	375,632.00	335	84,231.00		337	291,401.00	339
5000 - Services . . . & 7300 - Indirect Costs	1,254,616.00	341	130,700.00	343	1,123,916.00	345	296,489.00		347	827,427.00	349
TOTAL					5,548,489.00	365	TOTAL		5,062,128.00	369	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	1,732.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .	2,883,942.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	56.97%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	56.97%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	5,062,128.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	763,792.00		763,792.00			763,792.00	
Total/Net OPEB Liability	533,284.00		533,284.00	161,706.00	0.00	694,990.00	
Compensated Absences Payable	23,092.36		23,092.36	8,580.93	0.00	31,673.29	
Governmental activities long-term liabilities	1,320,168.36	0.00	1,320,168.36	170,286.93	0.00	1,490,455.29	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	6,607,162.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	271,272.00
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	243,007.00
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	302,747.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	351,956.00
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)				897,710.00
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	72,747.00
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)				5,510,927.00

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		399.66
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,789.04
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted 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	12,692.87
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	12,692.87
B. Required effort (Line A.2 times 90%)	4,335,137.19	11,423.58
C. Current year expenditures (Line I.E and Line II.B)	5,510,927.00	13,789.04
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%

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

**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) 32,078.00
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) 4,260,345.00

**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) 0.75%

**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)	265,191.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	74,747.00
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)	6,287.24
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)	29.25
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)	346,254.49
9. Carry-Forward Adjustment (Part IV, Line F)	(48,235.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	298,019.40

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,154,423.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	707,983.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	217,856.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	99,632.00
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)	243,458.00
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)	43,160.00
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)	832,010.76
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)	3,870.75
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)	184,461.00
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)	5,618,703.51
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) 6.16%

**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/lic](http://www.cde.ca.gov/fg/ac/lic))  
(Line A10 divided by Line B18) 5.30%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>346,254.49</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
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>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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>(96,470.18)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(96,470.18)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>4.45%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-48,235.09) is applied to the current year calculation and the remainder (\$-48,235.09) is deferred to one or more future years:	<u>5.30%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-32,156.73) is applied to the current year calculation and the remainder (\$-64,313.45) is deferred to one or more future years:	<u>5.59%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(48,235.09)</u>

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	234,665.00	4,150.00	1.77%
01	3550	2,651.00	76.00	2.87%
01	7338	33,653.00	1,055.00	3.13%



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	52,990.00		18,000.00	70,990.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		52,990.00	0.00	18,000.00	70,990.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	673.00			673.00
3. Employee Benefits	3000-3999	132.00			132.00
4. Books and Supplies	4000-4999	39,035.00		18,000.00	57,035.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	13,150.00			13,150.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		52,990.00	0.00	18,000.00	70,990.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,109,587.00	4.41%	5,334,669.00	2.45%	5,465,485.00
2. Federal Revenues	8100-8299	295,354.00	-72.91%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	173,536.00	-75.89%	41,842.00	0.00%	41,842.00
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	(307,809.00)	-5.52%	(290,831.00)	0.64%	(292,684.00)
6. Total (Sum lines A1 thru A5c)		5,504,452.00	-1.91%	5,399,464.00	2.39%	5,528,427.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,764,986.00		1,788,079.00
b. Step & Column Adjustment				23,093.00		22,226.00
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	1,764,986.00	1.31%	1,788,079.00	1.24%	1,810,305.00
2. Classified Salaries						
a. Base Salaries				801,314.00		811,463.00
b. Step & Column Adjustment				10,149.00		8,219.00
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	801,314.00	1.27%	811,463.00	1.01%	819,682.00
3. Employee Benefits	3000-3999	1,175,260.00	0.62%	1,182,500.00	0.54%	1,188,839.00
4. Books and Supplies	4000-4999	310,014.00	0.00%	310,014.00	0.00%	310,014.00
5. Services and Other Operating Expenditures	5000-5999	1,194,835.00	0.00%	1,194,835.00	0.00%	1,194,835.00
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	(4,297.00)	-1.65%	(4,226.00)	0.00%	(4,226.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	78,590.00	0.00%	78,590.00	0.00%	78,590.00
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)		5,526,450.00	0.73%	5,567,003.00	0.66%	5,603,787.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(21,998.00)		(167,539.00)		(75,360.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,642,403.00		2,620,405.00		2,452,866.00
2. Ending Fund Balance (Sum lines C and D1)		2,620,405.00		2,452,866.00		2,377,506.00
3. Components of Ending Fund Balance						
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	694,990.00		694,990.00		749,446.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	610,000.00		610,000.00		610,000.00
2. Unassigned/Unappropriated	9790	1,312,015.00		1,144,476.00		1,014,660.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,620,405.00		2,452,866.00		2,377,506.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	610,000.00		610,000.00		610,000.00
c. Unassigned/Unappropriated	9790	1,312,015.00		1,144,476.00		1,014,660.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
		1,922,015.00		1,754,476.00		1,624,660.00

**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	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	102,001.00	-0.35%	101,641.00	0.00%	101,641.00
3. Other State Revenues	8300-8599	173,286.00	0.00%	173,286.00	0.00%	173,286.00
4. Other Local Revenues	8600-8799	16,604.00	-90.34%	1,604.00	0.00%	1,604.00
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	307,809.00	-5.52%	290,831.00	0.64%	292,684.00
6. Total (Sum lines A1 thru A5c)		599,700.00	-5.39%	567,362.00	0.33%	569,215.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				146,533.00		114,162.00
b. Step & Column Adjustment				469.00		482.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(32,840.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	146,533.00	-22.09%	114,162.00	0.42%	114,644.00
2. Classified Salaries						
a. Base Salaries				80,567.00		82,250.00
b. Step & Column Adjustment				1,683.00		341.00
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	80,567.00	2.09%	82,250.00	0.41%	82,591.00
3. Employee Benefits	3000-3999	243,095.00	1.11%	245,795.00	0.42%	246,825.00
4. Books and Supplies	4000-4999	50,768.00	-8.43%	46,489.00	0.00%	46,489.00
5. Services and Other Operating Expenditures	5000-5999	59,781.00	0.00%	59,781.00	0.00%	59,781.00
6. Capital Outlay	6000-6999	14,659.00	0.00%	14,659.00	0.00%	14,659.00
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	4,297.00	-1.65%	4,226.00	0.00%	4,226.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		599,700.00	-5.39%	567,362.00	0.33%	569,215.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		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					
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	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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.

B1d: Certificated salaries and benefits removed from out years due to a one time donation received for the music program for budget year 18/19. Other expenditures for the Music program were also removed from the out years projections.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,109,587.00	4.41%	5,334,669.00	2.45%	5,465,485.00
2. Federal Revenues	8100-8299	397,355.00	-54.29%	181,641.00	0.00%	181,641.00
3. Other State Revenues	8300-8599	346,822.00	-37.97%	215,128.00	0.00%	215,128.00
4. Other Local Revenues	8600-8799	250,388.00	-5.99%	235,388.00	0.00%	235,388.00
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)		6,104,152.00	-2.25%	5,966,826.00	2.19%	6,097,642.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				1,911,519.00		1,902,241.00
a. Base Salaries				1,911,519.00		1,902,241.00
b. Step & Column Adjustment				23,562.00		22,708.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(32,840.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,911,519.00	-0.49%	1,902,241.00	1.19%	1,924,949.00
2. Classified Salaries				881,881.00		893,713.00
a. Base Salaries				881,881.00		893,713.00
b. Step & Column Adjustment				11,832.00		8,560.00
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	881,881.00	1.34%	893,713.00	0.96%	902,273.00
3. Employee Benefits	3000-3999	1,418,355.00	0.70%	1,428,295.00	0.52%	1,435,664.00
4. Books and Supplies	4000-4999	360,782.00	-1.19%	356,503.00	0.00%	356,503.00
5. Services and Other Operating Expenditures	5000-5999	1,254,616.00	0.00%	1,254,616.00	0.00%	1,254,616.00
6. Capital Outlay	6000-6999	115,957.00	0.00%	115,957.00	0.00%	115,957.00
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	78,590.00	0.00%	78,590.00	0.00%	78,590.00
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)		6,126,150.00	0.13%	6,134,365.00	0.63%	6,173,002.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(21,998.00)		(167,539.00)		(75,360.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,642,403.00		2,620,405.00		2,452,866.00
2. Ending Fund Balance (Sum lines C and D1)		2,620,405.00		2,452,866.00		2,377,506.00
3. Components of Ending Fund Balance						
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	694,990.00		694,990.00		749,446.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	610,000.00		610,000.00		610,000.00
2. Unassigned/Unappropriated	9790	1,312,015.00		1,144,476.00		1,014,660.00
f. Total Components of Ending Fund Balance		2,620,405.00		2,452,866.00		2,377,506.00
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	610,000.00		610,000.00		610,000.00
c. Unassigned/Unappropriated	9790	1,312,015.00		1,144,476.00		1,014,660.00
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 E1a thru E2c)		1,922,015.00		1,754,476.00		1,624,660.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		31.37%		28.60%		26.32%
<b>F. RECOMMENDED RESERVES</b>						
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 A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		407.83		405.00		405.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,126,150.00		6,134,365.00		6,173,002.00
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)		6,126,150.00		6,134,365.00		6,173,002.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		245,046.00		245,374.60		246,920.08
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		245,046.00		245,374.60		246,920.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget  
2017-18 Estimated Actuals  
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 8610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	302,747.00		
Fund Reconciliation							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					72,747.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					230,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



Description	Direct Costs -		Indirect Costs -		Interfund Transfers In 8800-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>302,747.00</b>	<b>302,747.00</b>	<b>0.00</b>	<b>0.00</b>

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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	78,590.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					78,590.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget  
2018-19 Budget  
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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78,590.00</b>	<b>78,590.00</b>		

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 approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	368	371		
Charter School				
<b>Total ADA</b>	<b>368</b>	<b>371</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	355	363		
Charter School				
<b>Total ADA</b>	<b>355</b>	<b>363</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	383	383		
Charter School		0		
<b>Total ADA</b>	<b>383</b>	<b>383</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	408			
Charter School	0			
<b>Total ADA</b>	<b>408</b>			

**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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	388	381		
Charter School				
<b>Total Enrollment</b>	<b>388</b>	<b>381</b>	<b>1.8%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	370	376		
Charter School				
<b>Total Enrollment</b>	<b>370</b>	<b>376</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	383	383		
Charter School				
<b>Total Enrollment</b>	<b>383</b>	<b>383</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	420			
Charter School				
<b>Total Enrollment</b>	<b>420</b>			

**2B. Comparison of District Enrollment to the Standard**

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three 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 budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	362	381	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>362</b>	<b>381</b>	<b>95.0%</b>
Second Prior Year (2016-17)			
District Regular	361	376	
Charter School			
<b>Total ADA/Enrollment</b>	<b>361</b>	<b>376</b>	<b>96.0%</b>
First Prior Year (2017-18)			
District Regular	383	383	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>383</b>	<b>383</b>	<b>100.0%</b>
Historical Average Ratio:			97.0%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.5%</b>

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	408	420		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>408</b>	<b>420</b>	<b>97.1%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	400	415		
Charter School				
<b>Total ADA/Enrollment</b>	<b>400</b>	<b>415</b>	<b>96.4%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	400	415		
Charter School				
<b>Total ADA/Enrollment</b>	<b>400</b>	<b>415</b>	<b>96.4%</b>	<b>Met</b>

**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 budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.  
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.  
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	5,109,587.00	5,334,669.00	5,465,485.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)			
b. Prior Year ADA (Funded)	399.66	424.66	420.00
c. Difference (Step 1a minus Step 1b)		25.00	(4.66)
d. Percent Change Due to Population (Step 1c divided by Step 1b)	6.26%	-1.10%	0.00%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	4,884,470.00	5,109,587.00	5,334,669.00
b1. COLA percentage (if district is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	76,073.00	253,244.00	0.00
d. Economic Recovery Target Funding (current year increment)	0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	76,073.00	253,244.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	1.56%	4.96%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>			
	7.82%	3.86%	0.00%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,687,636.00	2,714,512.00	2,741,657.00	269,074.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	.56% to 2.56%	3.96% to 5.96%	-1.00% to 1.00%

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	4,733,489.00	5,109,587.00	5,334,669.00	5,465,485.00
District's Projected Change in LCFF Revenue:		7.95%	4.41%	2.45%
Necessary Small School Standard:		.56% to 2.56%	3.96% to 5.96%	-1.00% to 1.00%
Status:		Not Met	Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

Some schools are funded on LCFF while others are funded as NSS. Downieville Elementary School was funded in 17/18 as NSS.



**5. CRITERION: Salaries and Benefits**

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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 (2015-16)	3,549,836.14	4,705,120.48	75.4%
Second Prior Year (2016-17)	3,452,283.60	4,843,165.88	71.3%
First Prior Year (2017-18)	3,837,507.00	5,568,315.00	68.9%
Historical Average Ratio:			71.9%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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):	67.9% to 75.9%	67.9% to 75.9%	67.9% to 75.9%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	3,741,560.00	5,447,860.00	68.7%	Met
1st Subsequent Year (2019-20)	3,782,042.00	5,488,413.00	68.9%	Met
2nd Subsequent Year (2020-21)	3,818,826.00	5,525,197.00	69.1%	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 budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	7.82%	3.86%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-2.18% to 17.82%	-6.14% to 13.86%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.82% to 12.82%	-1.14% to 8.86%	-5.00% to 5.00%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	181,641.00		
Budget Year (2018-19)	397,355.00	118.76%	Yes
1st Subsequent Year (2019-20)	181,641.00	-54.29%	Yes
2nd Subsequent Year (2020-21)	181,641.00	0.00%	No

**Explanation:**  
(required if Yes)

Additional funding from Forest Reserve (Small Rural Schools) has been authorized and is budgeted for 18/19. This is not anticipated to continue in out years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	397,859.00		
Budget Year (2018-19)	346,822.00	-12.83%	Yes
1st Subsequent Year (2019-20)	215,128.00	-37.97%	Yes
2nd Subsequent Year (2020-21)	215,128.00	0.00%	No

**Explanation:**  
(required if Yes)

Funding from CTE program is not anticipated to continue after 2017/18. These funds were removed from the budget year 18/19 and out years. No additional funding from Prop 39 is anticipated to be received in budget year 18/19 and out years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	246,238.00		
Budget Year (2018-19)	250,388.00	1.69%	Yes
1st Subsequent Year (2019-20)	235,388.00	-5.99%	Yes
2nd Subsequent Year (2020-21)	235,388.00	0.00%	No

**Explanation:**  
(required if Yes)

SUMS grant will not continue in 18/19 or out years, funding was removed from budget and subsequent year projections. One time music donation for budget year 18/19. This is not anticipated to continue in out years and was removed from those projections.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	397,690.00		
Budget Year (2018-19)	360,782.00	-9.28%	Yes
1st Subsequent Year (2019-20)	356,503.00	-1.19%	Yes
2nd Subsequent Year (2020-21)	356,503.00	0.00%	No

**Explanation:**  
(required if Yes)

SUMS grant will not continue in 18/19 or out years, expenditures were removed from budget and out years. Microsoft Technology Voucher will not continue in budget year or out years and was removed from budget. Equipment and supplies previously budgeted from unrestricted Lottery revenues have been moved elsewhere in budget to better utilize funding.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2017-18)	1,266,845.00		
Budget Year (2018-19)	1,254,616.00	-0.97%	Yes
1st Subsequent Year (2019-20)	1,254,616.00	0.00%	No
2nd Subsequent Year (2020-21)	1,254,616.00	0.00%	No

**Explanation:**  
(required if Yes)

SUMS grant will not continue in 18/19 or out years, expenditures were removed from budget and out years. Educator Effectiveness program is not continuing in budget or out years, expenditures were removed from budget year and two out years.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2017-18)	825,738.00		
Budget Year (2018-19)	994,565.00	20.45%	Not Met
1st Subsequent Year (2019-20)	632,157.00	-36.44%	Not Met
2nd Subsequent Year (2020-21)	632,157.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	1,664,535.00		
Budget Year (2018-19)	1,615,398.00	-2.95%	Not Met
1st Subsequent Year (2019-20)	1,611,119.00	-0.26%	Met
2nd Subsequent Year (2020-21)	1,611,119.00	0.00%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B  
if NOT met)

Additional funding from Forest Reserve (Small Rural Schools) has been authorized and is budgeted for 18/19. This is not anticipated to continue in out years.

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

Funding from CTE program is not anticipated to continue after 2017/18. These funds were removed from the budget year 18/19 and out years. No additional funding from Prop 39 is anticipated to be received in budget year 18/19 and out years.

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

SUMS grant will not continue in 18/19 or out years, funding was removed from budget and subsequent year projections. One time music donation for budget year 18/19. This is not anticipated to continue in out years and was removed from those projections.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B  
if NOT met)

SUMS grant will not continue in 18/19 or out years, expenditures were removed from budget and out years. Microsoft Technology Voucher will not continue in budget year or out years and was removed from budget. Equipment and supplies previously budgeted from unrestricted Lottery revenues have been moved elsewhere in budget to better utilize funding.

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

SUMS grant will not continue in 18/19 or out years, expenditures were removed from budget and out years. Educator Effectiveness program is not continuing in budget or out years, expenditures were removed from budget year and two out years.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum 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.

**7A. District's School Facility Program Funding**

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

**7B. Calculating the District's Required Minimum Contribution**

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	6,126,150.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	6,126,150.00	183,784.50	0.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	6,126,150.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	6,126,150.00	183,784.50	0.00	0.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
122,523.00	122,523.00

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

e. OMMA/RMA Contribution

0.00	Not Met
------	---------

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

122,523.00
------------

If standard 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	523,550.00	595,000.00	660,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,032,222.43	2,457,522.43	1,375,246.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,555,772.43	3,052,522.43	2,035,246.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,235,508.87	5,905,082.67	6,607,162.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	5,235,508.87	5,905,082.67	6,607,162.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	67.9%	51.7%	30.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>22.6%</b>	<b>17.2%</b>	<b>10.3%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and 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.

<sup>2</sup>A 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.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	356,509.82	4,793,536.02	N/A	Met
Second Prior Year (2016-17)	(406,794.13)	5,174,618.45	7.9%	Met
First Prior Year (2017-18)	(947,303.00)	5,871,062.00	16.1%	Not Met
Budget Year (2018-19) (Information only)	(21,998.00)	5,526,450.00		

**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 two or more of the three prior years.

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	3,343,950.00	3,639,990.74	N/A	Met
Second Prior Year (2016-17)	3,609,386.00	3,996,500.56	N/A	Met
First Prior Year (2017-18)	3,475,084.00	3,589,706.00	N/A	Met
Budget Year (2018-19) (Information only)	2,642,403.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Budget Year data are extracted. If Form MYP 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 \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and 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.

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

<sup>3</sup> 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.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	408	405	405
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

**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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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): \_\_\_\_\_

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	6,126,150.00	6,134,365.00	6,173,002.00
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)	6,126,150.00	6,134,365.00	6,173,002.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	245,046.00	245,374.60	246,920.08
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>245,046.00</b>	<b>245,374.60</b>	<b>246,920.08</b>



**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	610,000.00	610,000.00	610,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,312,015.00	1,144,476.00	1,014,660.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,922,015.00	1,754,476.00	1,624,660.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	31.37%	28.60%	26.32%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>245,046.00</b>	<b>245,374.60</b>	<b>246,920.08</b>
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%  
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(242,728.00)			
Budget Year (2018-19)	(307,809.00)	65,081.00	26.8%	Not Met
1st Subsequent Year (2019-20)	(290,831.00)	(16,978.00)	-5.5%	Met
2nd Subsequent Year (2020-21)	(292,684.00)	1,853.00	0.6%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	75,000.00			
Budget Year (2018-19)	78,590.00	3,590.00	4.8%	Met
1st Subsequent Year (2019-20)	78,590.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	78,590.00	0.00	0.0%	Met

1d. Impact of Capital Projects  
Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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) Revenues are not anticipated to increase to keep up with rising district costs. Contribution increase from Unrestricted Program required for Title I program, CTE Grant program and Music Program.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

N/A

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget 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.

<sup>1</sup> 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?   
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list 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, 2018
		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	31,673

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, 2018
<b>TOTAL:</b>				<b>31,673</b>

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	19,674	31,673	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>19,674</b>	<b>31,673</b>	<b>0</b>	<b>0</b>

**Has total annual payment increased over prior year (2017-18)?**      **Yes**      **No**      **No**

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Budget year includes statutory contributions.

---

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

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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 annual payments.

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

A retiree who has met the criteria and retires at age 65 would receive a 3 year payout for golden handshake retirement settlement.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
	694,990

4. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the date of the OPEB valuation

1,033,624.00
1,033,624.00
0.00
Actuarial
Jul 01, 2014

Data must be entered.

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
133,535.00	133,535.00	133,535.00
0.00	0.00	0.00
31,582.00	68,359.00	53,719.00
2	4	3

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

No
----

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

N/A
-----

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)



**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	25.4	26.2	26.2	26.2

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes
-----

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

**Negotiations Settled**

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

Feb. 13, 2018
---------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Feb. 13, 2018
---------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Mar 13, 2018
--------------

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**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:

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**Negotiations Not Settled**

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

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7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
528,420	531,234	536,546
76.0%	75.0%	75.0%
1.0%	1.0%	1.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
23,575	22,720	21,802
1.0%	1.0%	1.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

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

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	25.0	26.1	26.1	26.1

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

May 08, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

May 08, 2018

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

Yes

If Yes, date of budget revision board adoption:

Mar 13, 2018

4. Period covered by the agreement:

Begin Date:

Jul 01, 2018

End Date:

Jun 30, 2018

5. Salary settlement:

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year or

0.0%

**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:

Classified negotiated settlement was for a one time off salary schedule amount. It was calculated at \$8.25 per contract day prorated per FTE. This settlement was for fiscal year 17/18 only.

Negotiations Not Settled

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

7,951

7. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	0	0	0

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
184,059	193,013	193,013
67.0%	67.0%	67.0%
1.0%	1.0%	1.0%

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
7,152	7,091	6,579
1.0%	1.0%	1.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	4.9	3.9	3.9	3.9

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
	0	0	0
	0.0%	0.0%	0.0%

Negotiations Not Settled

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

3,775

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0	0	0

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

- Are costs of H&W benefit changes included in the budget 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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
	95,582	100,361	100,361
	74.0%	71.0%	71.0%
	5.0%	5.0%	5.0%

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
	3,997	3,467	3,467
	2.0%	2.0%	2.0%

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No	No
	0	0	0
	0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes
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Jun 12, 2018
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**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes
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### ADDITIONAL FISCAL INDICATORS

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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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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)

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### End of School District Budget Criteria and Standards Review

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