

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

September 11, 2018

Immediately following the 6:00 pm meeting of the Sierra County Board of Education

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

Videoconferencing will be available at Downieville School, 130 School St, Downieville CA 95936

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. Start of School Update
- b. ALICE Training Debrief
- c. NorCal Superintendent's Meeting Report
- d. Total Inter-District Variances in effect for 2018-19**
- e. Most Recent 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	10	Washoe	SPJUSD	Student's interest in LHS honors and AP courses	Yes
Renewal	2018-19	7	SPJUSD	Washoe	Proximity to Schools	N/A
Renewal	2018-19	11	SPJUSD	Tahoe-Truckee	Work in Truckee	Yes
New	2018-19	TK	Plumas	SPJUSD	Parent works and has childcare in Loyalton	Yes
Renewal	2018-19	3	Plumas	SPJUSD	Parent works and has childcare in Loyalton	Yes
Renewal	2018-19	6	Plumas	SPJUSD	Parent works and has childcare in Loyalton	Yes
New	2018-19	1	SPJUSD	Tahoe-Truckee	Work in Truckee	Yes
New	2018-19	5	SPJUSD	Tahoe-Truckee	Work in Truckee	Yes

2. Business Report

- a. Account Object Summary-Balance from 07/01/2018 to 08/31/2018**
- b. First Day Enrollments for the 2018-2019 School Year**

c. Independent Study Program Enrollments for 2018-19

Loyalton Elementary School ISP

Kindergarten: 1
2nd Grade: 1
4th Grade: 1
5th Grade: 3
6th Grade: 1

Loyalton High School ISP

7th Grade: 3
9th Grade: 1

3. Staff Reports (5 minutes)
4. Board Member Reports (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 August 14, 2018**
2. Approval of Board Report-Checks Dated 08/01/2018 through 08/31/2018**
3. Assignment of Alyssa McCollum, Instructional Aide, 4.25 hours daily, Loyalton High, effective 8/30/2018
4. Assignment of Laurizeth Lizarde-Cabrales, Noon Supervisor, 1.0 hour daily, Loyalton High, effective 8/29/2018
5. Assignment of Carla Truhett, Custodian, increase current position 30 minutes/week for library, effective 9/5/2018
6. Assignment of John Smith to the Downieville School 2018-2019 coaching positions, Varsity Boys Basketball and Tennis
7. Acceptance of donation of gym equipment from Western Sierra Medical Clinic to Downieville School**

F. ACTION ITEMS

1. New Business
 - a. LHS Leadership Class, presentation and discussion on Satellite Lunch Cart survey proposal
 - b. Adoption of Resolution 19-003D, Adopting the Gann Limit**
ROLL CALL VOTE
 - c. Adoption of Unaudited Actuals for Fiscal Year End June 30, 2018**
 - d. Approve Surplus of Piano at LES**
 - e. Adoption of Resolution No. 19-004D, Apply for School Bus Grant through California Energy Commission School Bus Replacement Program**
ROLL CALL VOTE
 - f. Approval of increasing Caleb Dorsey's 2018-2019 teaching assignment for one additional section, cost approximately \$10,000
 - g. Assignment of Staci Armstrong, Grade 4 Teacher, 1.0 FTE, Loyalton Elementary, effective 8/27/2018

- h. Assignment of Rebekah Perez, Grade 7, 9, 10 English Teacher, 1.0 FTE, Loyalton High, effective 8/27/2018
- i. Nomination of Sierra-Plumas Joint Unified School District representatives for the Student Attendance Review Board as follows:
 - 1. Dr. Merrill M. Grant, Chairperson
 - 2. Mr. Thomas Jones, Loyalton High School Administrator
 - 3. Ms. Andrea Ceresola, Loyalton Elementary School Administrator
- j. Public Hearing for the Purpose of Reviewing and Assessing ROC/P Program Per Education Code §52304.1 (Jones)

Ed Code 52304.1

The governing board of each school district maintaining a high school shall annually review and assess the participation of pupils in grades 11 and 12 in regional occupational centers and programs. The governing board shall prepare an annual plan to increase the participation of these pupils unless it determines that there are no additional pupils enrolled in the district who would benefit from this participation.

The governing board shall conduct public hearings for purposes of reviewing the participation of these pupils and for the adoption of the plan required under this section.

(Added by Stats. 1983, Ch. 498, Sec. 101. Effective July 28, 1983.)

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS


- k. Board Policy AND Administrative Regulation, Use of School Facilities, *revisions^^*
- l. Board Policy 1400, Relations Between Other Governmental Agencies and the Schools, *revisions^^*
- m. DELETE Board Policy 1020, Youth Services, *key concepts moved to BP 1400*
- n. Board Policy 2210, Administrative Discretion Regarding Board Policy, *revisions^^*
- o. Board Policy 5112.5, Open/Closed Campus, *revisions^^*
- p. DELETE Administrative Regulation 5112.5, Open/Closed Campus, *key concepts moved to BP 5112.5*
- q. Board Policy AND Administrative Regulation 5145.13, Response to Immigration Enforcement, *new^^*
- r. Board Policy AND Administrative Regulation 5145.3, Nondiscrimination/Harassment, *revisions^^*
- s. Board Policy 5145.9, Hate-Motivated Behavior, *revisions^^*
- t. Board Policy 6146.1, High School Graduation Requirements, *revisions^^* (Jones)

G. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on October 9, 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

H. ADJOURN


Dr. Merrill M. Grant, Superintendent

** enclosed

* handout

^^ County agenda backup

Sierra-Plumas Joint Unified School District									
2018-2019									
	New / Renewal	School Year	Grade Entering	District of Residence	Receiving School District	Reason Given by Requestor	Backup Documentation Received?	In or Out?	Request Received by SPJUSD
1	New	2018-19	K	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	4/10/2018
2	New	2018-19	K	SPJUSD	Plumas Unified	Childcare in Clio	Yes	Out	5/1/2018
3	New	2018-19	5	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	5/11/2018
4	New	2018-19	1	Fort Sage	SPJUSD	Lives closer to Loyalton	n/a	In	6/8/2018
5	New	2018-19	1	Fort Sage	SPJUSD	Lives closer to Loyalton	n/a	In	6/8/2018
6	New	2018-19	2	Fort Sage	SPJUSD	Lives closer to Loyalton	n/a	In	6/8/2018
7	New	2018-19	K	SPJUSD	Tahoe-Truckee Unified	Parents work in Truckee	Yes	Out	7/2/2018
8	New	2018-19	2	SPJUSD	Pleasant Ridge	Work in Grass Valley	Yes	Out	7/12/2018
9	Renewal	2018-19	2	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	7/30/2018
10	Renewal	2018-19	6	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	7/30/2018
11	Renewal	2018-19	10	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	7/30/2018
12	New	2018-19	1	SPJUSD	Plumas Unified	Father moving to Portola, Mother working in Graeagle	Yes	Out	8/1/2018
13	New	2018-19	3	SPJUSD	Plumas Unified	Father moving to Portola, Mother working in Graeagle	Yes	Out	8/1/2018
14	New	2018-19	11	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	8/9/2018
15	New	2018-19	10	Washoe	SPJUSD	Student's interest in LHS honors and AP courses	Yes	In	8/14/2018
16	New	2018-19	TK	Plumas	SPJUSD	Parent works in Loyalton	Yes	In	8/24/2018
17	Renewal	2018-19	3	Plumas	SPJUSD	Parent works in Loyalton	Yes	In	8/24/2018
18	Renewal	2018-19	6	Plumas	SPJUSD	Parent works in Loyalton	Yes	In	8/24/2018
19	New	2018-19	1	SPJUSD	Tahoe-Truckee Unified	Parents work in Truckee	Yes	Out	8/27/2018
20	New	2018-19	5	SPJUSD	Tahoe-Truckee Unified	Parents work in Truckee	Yes	Out	8/27/2018

Washoe List									
2018-2019									
	New / Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?	Request Approved by Washoe	Request Received by SPJUSD
1	Renewal	2018-19	9	SPJUSD	Washoe	Proximity to schools	n/a	3/1/2018	3/9/2018
2	Renewal	2018-19	9	SPJUSD	Washoe	Proximity to schools	n/a	3/9/2018	3/9/2018
3	Renewal	2018-19	10	SPJUSD	Washoe	Proximity to schools	n/a	3/1/2018	3/9/2018
4	Renewal	2018-19	10	SPJUSD	Washoe	Proximity to schools	n/a	3/9/2018	3/9/2018
5	Renewal	2018-19	11	SPJUSD	Washoe	Proximity to schools	n/a	3/9/2018	3/9/2018
6	Renewal	2018-19	2	SPJUSD	Washoe	Proximity to schools	n/a	3/23/2018	3/23/2018
7	Renewal	2018-19	8	SPJUSD	Washoe	Proximity to schools	n/a	7/18/2018	7/18/2018
8	Renewal	2018-19	2	SPJUSD	Washoe	Proximity to schools	n/a	8/7/2018	8/7/2018
9	Renewal	2018-19	4	SPJUSD	Washoe	Proximity to schools	n/a	8/7/2018	8/7/2018
10	Renewal	2018-19	2	SPJUSD	Washoe	Proximity to schools	n/a	8/7/2018	8/7/2018
11	Renewal	2018-19	5	SPJUSD	Washoe	Proximity to schools	n/a	8/7/2018	8/7/2018
12	New	2018-19	1	SPJUSD	Washoe	Proximity to schools	n/a	8/7/2018	8/7/2018
13	Renewal	2018-19	7	SPJUSD	Washoe	Proximity to schools	n/a	8/8/2018	8/8/2018

Balances through June						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,642,880.00	1,642,880.00	1,455,615.90	2,000.00	185,264.10
1115	Extra Duty Hourly	5,000.00	5,000.00		1,140.00	3,860.00
1120	Certificated Substitutes	26,394.00	26,394.00		240.00	26,154.00
1300	Certificated Superv/Admin Sala	227,403.00	227,403.00	189,503.40	37,900.68	1.08-
1310	Teacher In Charge/Head Teacher	4,002.00	4,002.00			4,002.00
	Total for Object 1000	1,905,679.00	1,905,679.00	1,645,119.30	41,280.68	219,279.02
2100	Instructional Aides Salaries	208,195.00	208,195.00	188,057.93		20,137.07
2120	Instructional Aides Substitute	7,000.00	7,000.00			7,000.00
2200	Classified Support Salaries	313,324.00	313,324.00	229,837.13	40,215.72	43,271.15
2201	Bus Driver	63,695.00	63,695.00	47,680.49		16,014.51
2215	Classified Extra Duty	6,000.00	6,000.00		1,132.25	4,867.75
2220	Classified Support Substitute	35,000.00	35,000.00		6,531.33	28,468.67
2300	Classified Sup/Admin Salaries	89,367.00	89,367.00	72,222.50	14,714.50	2,430.00
2400	Clerical & Office Salaries	142,980.00	142,980.00	125,132.05	15,254.52	2,593.43
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00			5,000.00
2900	Other Classified Salaries	10,597.00	10,597.00	8,413.93		2,183.07
	Total for Object 2000	881,158.00	881,158.00	671,344.03	77,848.32	131,965.65
3101	State Teachers Retirement Syst	435,005.00	435,005.00	255,821.70	6,681.41	172,501.89
3102	State Teachers Retirement Syst	8,784.00	8,784.00			8,784.00
3202	Public Employees Retirement Sys	128,414.00	128,414.00	111,193.80	13,080.56	4,139.64
3311	OASDI-Certificated Positions	1,459.00	1,459.00		14.88	1,444.12
3312	OASDI-Classified Positions	53,909.00	53,909.00	40,109.68	4,559.32	9,240.00
3321	Medicare-Certificated Position	24,540.00	24,540.00	21,088.60	777.71	2,673.69
3322	Medicare-Classified Positions	12,624.00	12,624.00	9,380.34	1,068.88	2,174.78
3401	Health & Welfare -Certificated	444,077.00	444,077.00	397,335.30	4,612.14	42,129.56
3402	Health & Welfare-Classified Po	184,059.00	184,059.00	189,484.60	28,351.79	33,777.39-
3501	State Unemployment Insurance-C	956.00	956.00	822.60	27.85	105.55
3502	State Unemployment Insurance-	450.00	450.00	335.50	38.77	75.73
3601	Workers' Compensation Insuranc	61,060.00	61,060.00	47,131.80	1,246.88	12,681.32
3602	Workers' Compensation Insuranc	29,892.00	29,892.00	19,878.79	2,265.17	7,748.04
3901	Other Benefits, Certificated P	31,582.00	31,582.00		14,398.08	17,183.92
3902	Other Benefits, Classified Pos				2,660.00	2,660.00-
	Total for Object 3000	1,416,811.00	1,416,811.00	1,092,582.71	79,783.44	244,444.85
4100	Textbooks	68,375.00	68,375.00	9,949.29		58,425.71
4200	Books Other Than Textbooks	5,500.00	5,500.00	104.86		5,395.14

Balances through June						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4300	Class Mat'l and Supplies	45,475.00	45,475.00	14,359.98	8,077.08	23,037.94
4301	Class Consumable Mat'l	5,000.00	5,000.00	3,576.90	1,103.85	319.25
4302	Class Paper/Toner	9,500.00	9,500.00	6,186.63	32.15	3,281.22
4305	Other Student M&S	19,425.00	19,425.00	12,987.76	1,702.50	4,734.74
4320	Custodial Grounds Supplies	42,495.00	42,495.00	6,043.06	11,773.55	24,678.39
4330	Office Supplies	16,119.00	16,119.00	2,977.71	1,097.51	12,043.78
4350	Vehicle Maint. M&S	26,373.00	26,373.00	2,476.76	413.28	23,482.96
4351	Vehicle FUEL	25,525.00	25,525.00	27,114.13	152.68	1,741.81-
4399	M&S Misc -undesignated	40,000.00	20,000.00			20,000.00
4400	Non-Capital Equipment (Up to \$	56,800.00	56,800.00	41,742.29	11,580.39	3,477.32
	Total for Object 4000	360,587.00	340,587.00	127,519.37	35,932.99	177,134.64
5100	Subagreement for Services	176,461.00	176,461.00	132,499.98	26,500.02	17,461.00
5200	Travel & Conferences	52,947.00	52,947.00	5,701.85	12,898.37	34,346.78
5300	Dues & Membership	9,063.00	9,063.00	2,296.80	5,608.52	1,157.68
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		58,404.05	3,324.05-
5510	Power	91,652.00	91,652.00	83,473.15	6,483.85	1,695.00
5520	Garbage	12,813.00	12,813.00	5,445.10	364.10	7,003.80
5530	Water	64,350.00	64,350.00	46,595.74	4,404.25	13,350.01
5540	Propane	65,000.00	65,000.00	49,385.97	864.03	14,750.00
5590	Miscellaneous Utilities	15,500.00	15,500.00	12,000.00		3,500.00
5600	Rentals, Leases & Repairs	106,558.00	106,558.00	69,739.06	21,296.74	15,522.20
5800	Services & Operating Expense	4,300.00	4,300.00	1,800.00		2,500.00
5810	Legal Expenses	7,078.00	7,078.00			7,078.00
5812	Board Election Expense	2,500.00	2,500.00		1,000.00	1,500.00
5840	Audit Expense	17,000.00	17,000.00	12,600.00	5,000.00	600.00-
5860	Solid Waste Tax	12,161.00	12,161.00	12,211.00		50.00-
5890	Contracts/Servic	637,649.00	637,649.00	474,229.27	37,527.71	125,892.02
5899	SCOE Interagency Reimburse			13,293.18	6,826.88	20,120.06-
5900	Communications	3,875.00	3,875.00	556.05	1,500.00	1,818.95
5910	Telephone-Monthly Service	17,252.00	17,252.00	7,245.58	694.42	9,312.00
5920	T Lines	4,800.00	4,800.00			4,800.00
5990	Other Communications	225.00	225.00	229.54		4.54-
	Total for Object 5000	1,356,264.00	1,356,264.00	929,302.27	189,372.94	237,588.79
6400	Equipment	100,957.00	120,957.00	55,622.82	12,486.58	52,847.60
6500	Equipment Replacement	15,000.00	15,000.00			15,000.00
	Total for Object 6000	115,957.00	135,957.00	55,622.82	12,486.58	67,847.60

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2019, Period = 12, 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 June						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
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	78,590.00	78,590.00			78,590.00
	Total for Object 7000	183,040.00	183,040.00	.00	.00	183,040.00
	Total for Fund 01 and Expense accounts	6,219,496.00	6,219,496.00	4,521,490.50	436,704.95	1,261,300.55
Fund 13 - Cafeteria						
2200	Classified Support Salaries	74,507.00	74,507.00	74,507.23		.23-
2215	Classified Extra Duty	500.00	500.00			500.00
2220	Classified Support Substitute	1,250.00	1,250.00			1,250.00
	Total for Object 2000	76,257.00	76,257.00	74,507.23	.00	1,749.77
3202	Public Employees Retirement Sy	10,113.00	10,113.00	10,319.00		206.00-
3312	OASDI-Classified Positions	4,568.00	4,568.00	4,459.00		109.00
3322	Medicare-Classified Positions	1,069.00	1,069.00	1,042.84		26.16
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	17,536.60		.40
3502	State Unemployment Insurance-	39.00	39.00	37.26		1.74
3602	Workers' Compensation Insuranc	2,529.00	2,529.00	2,209.90		319.10
	Total for Object 3000	35,855.00	35,855.00	35,604.60	.00	250.40
4340	Food Service	9,011.00	9,011.00	4,886.80		4,124.20
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	54,580.00	54,580.00	47,350.00		7,230.00
	Total for Object 4000	68,591.00	68,591.00	52,236.80	.00	16,354.20
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	4,000.00	4,000.00		600.00	3,400.00
5800	Services & Operating Expense	1,256.00	1,256.00	400.00		856.00
5890	Contracts/Servic	800.00	800.00		334.00	466.00
5900	Communications	421.00	421.00			421.00
	Total for Object 5000	7,187.00	7,187.00	400.00	934.00	5,853.00
	Total for Fund 13 and Expense accounts	187,890.00	187,890.00	162,748.63	934.00	24,207.37
Fund 40 - Dist Build						
6500	Equipment Replacement			201,669.09		201,669.09-
	Total for Fund 40, Expense accounts and Object 6000	.00	.00	201,669.09	.00	201,669.09-
Fund 73 - Bechen						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00

Balances through June						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
	Total for Fund 73, Expense accounts and Object 5000	6,000.00	6,000.00	.00	.00	6,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	6,413,386.00	6,413,386.00	4,885,908.22	437,638.95	1,089,838.83

ENROLLMENT BY SCHOOL MONTH 2018-2019

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP/SDC	TOTAL
Ending 2017-2018	197	52	103	32	22	3	included in site #	409
1st Day 2018-2019	201	59	106	23	21	1	included in site #	411
2017 CALPADS	199	52	105	27	21	3	included in site #	407

Month								
September	1						included in site #	0
October	2						included in site #	0
November	3						included in site #	0
December	4						included in site #	0
January	5						included in site #	0
February	6						included in site #	0
March	7						included in site #	0
April	8						included in site #	0
May	9						included in site #	0
June	10						included in site #	0

2017-18	S-PJUSD	SCOE	Washoe
P1 ADA	387.09	2.65	16.31
P2 ADA	382.83	2.93	12.16
Annual	382.44	2.54	12.68

Enrollment difference from June 8, 2018, to

August 29, 2018: +2

Long Term ISP: LES 7 LHS 3

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

August 14, 2018

Downieville School, 130 School St, Downieville CA 95936

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

Immediately followed the 6:00pm meeting of the Sierra County Board of Education

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 6:37pm.

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/DRYDEN
5/0

D. REPORT OUT FROM SIERRA COUNTY OFFICE OF EDUCATION CLOSED SESSION

1. Case # 11153 – action taken to deny claim
 2. Case # 11138 – no action taken
- ^Closed Session Reporting Form attached to County Minutes*

E. INFORMATION/DISCUSSION ITEMS

1. Correspondence
 - a. Letter of Six-Year Accreditation for Loyalton High School from the Accrediting Commission for Schools, Western Association of Schools and Colleges
2. Superintendent's Report
 - a. Update on Summer Projects –
 - LES Concrete—Need to repair sidewalk still which didn't get included in July project. Ad for bid to go in paper next week.
 - Boiler in DVL—Inspection for concrete passed, so pouring on Friday this week. Should hopefully get done right before school starts.
 - Nothing major planned for LHS at this time thanks to some major projects taken care of last year.
 - MOORE: Need to get box that is mislabeled as Electric Box to be relabeled as Water Box
 - LES Carpeting—Should be done by end of this week, definitely done before school starts.
 - b. School starts August 29, 2018 (In-Service August 27 & 28)
 - c. All Staff invited to ALICE Training—Conducting training during very beginning of In-Service, around 8:30am-11:45am on the 27th. Training is meant

to “prepare, not scare”. Mike Fisher invited as Sheriff Elect to attend/participate. Need to engage in proactive conversations with parents as well. Board Members encouraged to attend.

d. Inter-District Variance Requests

3. Business Report

- a. Account Object Summary-Balance from 07/01/18 to 07/31/2018
- b. Budget Transfer—Monies for new copiers in district office.

4. Staff Reports

- a. Loyalton Elementary School – CERESOLA: Site upgrades! All staff back August 20th for a training on Behavior Management.
- b. Loyalton High School – JONES: Staff issues that we’re working through with two teachers resigning at the end of July. Confident that we’ll be fully staffed by the time the doors open. Updated Bell Schedule is out – 7 periods.
- c. Downieville Schools – GRANT: Addition of K-1 teacher will split large K-3 class. New Character Ed program: We are GOLDEN. Lynn Filo receiving teacher of the year award through Local Masonic Lodge—presenting on September 9th at 11am at Buckhorn.

5. Board Members’ Report

- a. GANT: I was part of the interview board for a new 4th grade teacher on Monday. Two good candidates. One of the candidates will be recommended for one of the LHS openings.
- b. WRIGHT: Downieville site is looking really nice. Great effort by school to support local events by allowing the use of facilities for parking and camping.

6. Public Comment

- a. Current location –
Katherine Genasci—Read a letter talking about open positions that are trying to be filled at the schools: English, Math, Music—market our community better and offer more creative ideas/benefits to entice qualified teachers in the core areas required for college prep and entry.
**letter attached to minutes*
- b. Videoconference location – none

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held July 10, 2018
2. Approval of Board Report-Checks Dated 07/01/2018 through 07/31/2018
3. Approval of Assignment to Teach Core Subjects Out of Credential Authorization for 2018-2019 School Year
4. Approval of 2018-2019 Certificated Substitute List
5. Authorization for Out of State Travel/Conference Request to Denver, CO for Thomas Jones, Megan Meschery and Andrea Ceresola, Administrators

HALL/WRIGHT

5/0

G. ACTION ITEMS

1. New Business

- a. LHS Leadership Class, presentation on Satellite Lunch Cart survey—no reps due to teacher-in-charge resigning at the end of July.

JONES: Students used our technology well to survey fellow students about lunch. Will invite Leadership Class again next month to present.

DRYDEN: Ask Adrienne to provide info regarding extra costs and logistics?

GRIESERT: Will discuss with Adrienne to look into regulations as well.

- b. Public Hearing—to announce the adoption of the Declaration of Need for Fully Qualified Educators for the 2018-2019 school year
Opened at 7:05pm. Closed at 7:06pm with no comment.
- c. Approval of Declaration of Need for Fully Qualified Educators for the 2018-2019 School Year. *A diligent search to recruit fully prepared teacher(s) was made and an insufficient number of certificated persons met the Sierra-Plumas Joint Unified School District's employment criteria for the position(s)*
HALL/WRIGHT
5/0
- d. Public Hearing—to announce the employment of Laurie Petterson to the Transitional Kindergarten/Kindergarten teaching position authorized by General Education Multiple Subject Limited Assignment Permit
Opened at 7:07pm. Closed at 7:07pm with no comment.
- e. Approval of Laurie Petterson's California Commission on Teacher Credentialing General Education Multiple Subject Limited Assignment Permit teaching authorization for 2018-2019 school year
GANT/DRYDEN
5/0
- f. Approval of the CBEST Waiver for Substitute Teachers *(The Sierra-Plumas JUSD has been unable to recruit enough day-to-day substitute teachers who have not had an opportunity to take and pass all sections of the California Basic Educational Skills Test. The District anticipates employing no greater than three (3) day-to-day substitutes on variable term CBEST waiver for the 2018-2019 school year)*
DRYDEN/HALL
5/0
- g. Approval of Assignment of Dannielle Ball to the Loyalton Elementary Instructional Aide position, (grade K/1), 3 hours daily, .50 FTE, effective August 29, 2018
HALL/DRYDEN
5/0
- h. Authorization to add 1.0 FTE Certificated Teacher, Loyalton Elementary, Grade 4
HALL/GANT
5/0
- i. Accept notification of resignation from Adrienne Anila
WRIGHT/HALL
5/0
- j. Authorization to fill 1.0 FTE teacher
HALL/DRYDEN
5/0
- k. Accept notification of resignation from Amanda Osburn
HALL/DRYDEN
5/0
- l. Authorization to fill 1.0 FTE teacher
HALL/WRIGHT
5/0
- m. Discussion and Approval of LHS Change in Graduation Requirements
HALL/DRYDEN
GRANT: Change of 8-period day to 7-period day

JONES: Needs to be a tiered reduction of requirements each year as they approach high school graduation with the 7-period day schedule—will have document outlining recommended tier of requirements by next board meeting.
****ITEM TABLED TO NEXT MEETING IN SEPTEMBER**

- n. Discussion – Superintendent/District Goals for 2018-2019
**handout attached to minutes*
- o. Biennial Review of Conflict of Interest Code
No changes.

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

WRIGHT motioned to approve items p-w as addressed in the County meeting. Seconded by HALL.

5/0

- p. Board Policy *AND* Administrative Regulation 4158/4258/4358, Employee Security, *revisions*
- q. Board Policy *AND* Administrative Regulation 5111, Admission, *revisions*
- r. Board Policy *AND* Administrative Regulation 5111.1, District Residency, *revisions*
- s. Board Policy *AND* Administrative Regulation 5125, Student Records, *revisions*
- t. Board Policy *AND* Administrative Regulation 5125.1, Release of Directory Information, *revisions*
- u. Board Policy 5131.2, Bullying, *revisions*
- v. Board Policy 0415, Equity, *new*
- w. Board Bylaw 9310, Board Policies, *revisions*

H. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on September 11, 2018 at Sierra County Office of Education, 109 Beckwith Rd, Room4, 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. Invite LHS Leadership Class again for Satellite Lunch Cart presentation next month.
 - b. Would like to see schedule/program details for Wednesday afternoon training programs/activities for teachers so Board members can attend if interested.
 - c. Not an Agenda item, but please work on polishing up the videoconferencing speaker volume so everyone can be heard in both locations during the meetings—*would have been worked on before this meeting, but server issues took precedence.*

I. ADJOURN at 7:35pm

HALL/WRIGHT

5/0

Jenny Gant, Clerk

Dr. Merrill M. Grant, Superintendent

14 August 2018

Dear Board of Supervisors:

As I read over the vacancy descriptions for the positions of an English, Math, and Music teacher, I believe our district can think much broader than the current methods used to attract amazing, qualified teachers to Sierra Valley.

In my opinion, this is an emergency situation and we should be reacting accordingly. Two vital positions are vacant – an English teacher and a Math teacher. For college bound kids, these are the very two subjects that are required to excel in in order to get into the college they desire.

We are a rural school set in a unique location. Our valley is like a vast, endless sea of grass with no boundaries, and although beautiful, doesn't offer much in modern conveniences. And these positions that need filling require a teacher to prep for sometimes five or six different classes a day – Pre-Algebra, Algebra I, Algebra II, Geometry, Trig, etc.

Enticing prospective teachers here is a challenge to say the least, but I have come up with some ideas that also have no bounds to get creative juices flowing:

- Market our area. We are full of pristine lakes, bike and hiking trails, close to world class skiing, no traffic jams, a supportive community, a unique history and culture, and small classroom sizes. Our district should have brochures on hand to take to Deans of Education that represent us as well as social media campaigns blasting out.
- Build and foster personal relationships with Deans of Education. Visit these campuses, make presentations about our area. Invite student teachers to come here.
- Fatten the deal. The job offer should include one of the following:
 - Reimbursement for gas
 - Money towards rent or housing
 - Buy a modular house, put it on the school grounds and offer them a place live

-Mr. Sheridan, the shop teacher, mentioned an interest in having his students renovate an existing home in town as a project. As a district, purchase a fixer-upper and offer it to a teacher.

- Invest in the wellbeing of our teachers. Address the challenge of prepping for six different classes by dividing the job into two, and offer benefits for both teachers so that we aren't burning them out.

- Tap into the pool of Nevada retired teachers. It's my understanding they can continue to teach in California without interfering with their Nevada benefits.

- Research grants and apply for them yourself! There could be extra money out there for an occasion such as this.

Demonstrate to our 411 students by *doing*; expand your vision! Get creative! Show our teachers as well as students that there are no bounds in Sierra County when it comes to how important education is to us. Don't focus on the hinderances of offering more to teachers and students. Find a way. Please, do whatever it takes to get qualified teachers here.

Thank you.

Respectfully,

Katherine Genasci

**Sierra County Office of Education
Sierra-Plumas Joint Unified School District**

Goals and Areas of Emphasis for 2018/2019 School Year

District, School, and Staff Culture

- In year six, continue to establish a professional, supportive environment for all staff and the Board of Education with superintendent that permeates all interaction in order to deliver an outstanding education for all Sierra County students. Motto for the year = “Quality Systems Throughout”.

Management of Operations and Fiscal Services

- Live within budgetary means with balance of fiscal integrity, program quality enhancement, and professional development. Stabilize overall budget and monitor possible flattening out of revenue statewide.
- Continue to improve internal and external site communication.
- Develop a three-year deferred maintenance project schedule. Engage Board and staff with plan and allocated fiscal resources.
- Enhance negotiations process with cleaner communication (new CTA rep).
- Work with the Board to enculturate new Board members with enhanced professional development opportunities and whole Board workshops.
- Safety enhancements throughout—law enforcement and school sites.

Personal:

1. Engage more communication with support personnel—all district staff.
2. Work through negotiations/relationship building in positive manner.
3. Ensure Board that Leadership in many areas, incorporating many situational styles, is being conducted day-to-day throughout the year.

Educational Program

- Explore multiple opportunities for our schools to invite parents and other supporters of our students to partner in embellishing the student experience. Enhance the School Site Councils to directly contribute to the LCAP, local site improvement, and other mandated documents.
- Interface with the Sierra Schools Foundation/Boosters as they continue to grow with new leadership to support new programs and opportunities for students throughout the County.
- Monitor the relevance/subject matter and become intimately involved in the Early Release Wednesday professional development sessions.

- Develop Downieville School deeper with Lead Teacher/systems/and pending impact of key retirement.
- Implement the overall professional development plan to address and prepare for testing, statewide standards, new textbooks/curriculum, and the teaching methodologies needed to reach our students with these new components. Work closely with new enhanced Curriculum Coordinator.
- SELPA excellence to be attained with new Director. Oversee progress.
- Continue to deepen relationships with other County agencies and be an active participant in County affairs both informal and formal.
- Provide more public relations materials directly to local media.
- Explore opportunities to promote District to attract increased enrollment.

Personal:

1. Elected president of Loyaltan Rotary 2018-19.
2. Submit monthly "Supt's Column" to local media (Sept-June)
3. Ensure employees feel supported by superintendent

Checks Dated 08/01/2018 through 08/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082604	08/10/2018	ADOBE SYSTEMS INCORPORATED	01-4300	ADOBE SOFTWARE		2,496.00
00082605	08/10/2018	AMERIGAS	01-5540	PROPANE	864.03	
			01-5899	PROPANE	127.69	991.72
00082606	08/10/2018	APPLE COMPUTER, INC.	01-4400	MACBOOKS		10,130.89
00082607	08/10/2018	KATRINA BOSWORTH	01-5200	HOTEL/PER DIEM		173.53
00082608	08/10/2018	BRADY INDUSTRIES	01-4320	Custodial Supplies		9,134.75
00082609	08/10/2018	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,497.26	
			01-5899	WATER AND SEWER - LOYALTON SITES	209.57	3,706.83
00082610	08/10/2018	MICHELLE CLEMO	01-5200	MILEAGE/PER DIEM		277.49
00082611	08/10/2018	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		907.00
00082612	08/10/2018	EDGENUITY INC	01-5890	MATH/READING/STAR SERVICES		6,990.00
00082613	08/10/2018	MERRILL GRANT	01-5200	TRAVEL EXPENSES		853.12
00082614	08/10/2018	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00082615	08/10/2018	LES SCHWAB TIRE CENTER	01-5600	FLAT TIRE REPAIR		17.00
00082616	08/10/2018	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	2,669.81	
			01-5899	ELECTRIC - LOYALTON SITES	114.77	2,784.58
00082617	08/10/2018	MIKE MOORE	76-9576	H/W REIMBURSEMENT		753.47
00082618	08/10/2018	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		22.50
00082619	08/10/2018	MR. ROOTER PLUMBING	13-5600	Hydroscrubbing drain line		600.00
00082620	08/10/2018	NEVADA POWER PRODUCTS, INC	01-4320	TRACTOR/MOWER PARTS	549.08	
				WEEDEATER PARTS	37.99	587.07
00082621	08/10/2018	OFFICE DEPOT	01-4330	OFFICE SUPPLIES	290.04	
			01-5899	OFFICE SUPPLIES	96.67	386.71
00082622	08/10/2018	AMANDA OSBURN	01-5200	PER DIEM/HOTEL		1,189.68
00082623	08/10/2018	PIONEER ATHLETICS	01-4305	Field Paint		1,450.08
00082624	08/10/2018	QUILL CORPORATION	01-4330	OFFICE SUPPLIES	67.79	
			01-5899	OFFICE SUPPLIES	22.59	90.38
00082625	08/10/2018	RAY MORGAN COMPANY	01-6400	COPIERS		12,486.58
00082626	08/10/2018	SCHOOL MATE	01-4300	Planners	358.40	
				Unpaid Sales Tax	17.40-	341.00
00082627	08/10/2018	SIERRA CITY FIRE AUXILIARY C/O MARY JUNGI	01-4305	CHAIRS		100.00
00082628	08/10/2018	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00082629	08/10/2018	SIERRA HARDWARE	01-4320	MAINTENANCE SUPPLIES		356.53
00082630	08/10/2018	SIERRA VALLEY HOME CENTER	01-4300	MISC AG SUPPLIES	17.69	
			01-4320	CUSTODIAL & MAINT. SUPPLIES	225.73	
				MAINT. SUPPLIES	291.71	535.13

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 08/01/2018 through 08/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082631	08/10/2018	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		303.90
00082632	08/10/2018	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.01	
			01-5890	TRANSPORTATION	2,083.33	15,333.34
00082633	08/10/2018	STANISLAUS FARM SUPPLY	01-4300	Irrigation Supplies		3,645.00
00082634	08/10/2018	STAPLES ADVANTAGE	01-4330	OFFICE SUPPLIES	197.61	
			01-5899	OFFICE SUPPLIES	65.87	263.48
00082635	08/10/2018	SUPERIOR REGION CATA	01-5200	COLC Registration		315.00
00082636	08/10/2018	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		121.00
00082637	08/10/2018	TRI COUNTY SCHOOLS INS. GR.	01-3902	AUG 2018 HEALTH INSURANCE	1,330.00	
			01-9535	AUG 2018 HEALTH INSURANCE	11,392.00	
			76-9576	AUG 2018 HEALTH INSURANCE	69,719.46	82,441.46
00082638	08/10/2018	U.S. BANK	01-4300	Adobe Creative Cloud	49.98	
				CLIPPERS	53.07	
			01-4320	CARPET CLEANER PARTS	17.35	
				CUSTODIAL SUPPLIES	406.31	
				Janitorial products	160.12	
			01-4350	VEHICLE KEYS	140.04	
			01-9510	Adobe Creative Cloud	29.99	
				ADOBE PRO SUBSCRIPTION	14.99	
				Unpaid Sales Tax	2.97-	868.88
00082639	08/10/2018	VOYAGER FLEET SYSTEMS INC.	01-4351	Fuel for Maintenance	152.68	
			01-5200	FUEL FOR FFA	139.71	
			01-9510	Fuel for Maintenance	62.65	355.04
00082640	08/31/2018	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		109.53
00082641	08/31/2018	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES	963.37	
			01-5899	FIRE EXTINGUISHER MAINT - ALL SITES	22.51	985.88
00082642	08/31/2018	AMS.NET C/O FREMONT BANK	01-5890	BACKUP SERVER	1,217.76	
				TECH SUPPORT	9,200.00	10,417.76
00082643	08/31/2018	AT&T	01-5890	PHONE SERVICES	38.56	
			01-5899	PHONE SERVICES	19.04	
			01-5910	PHONE SERVICES	352.46	410.06
00082644	08/31/2018	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		353.93
00082645	08/31/2018	BEHAVIOR CONSULTANTS INTERNATIONAL	01-5200	TRAINING		1,500.00
00082646	08/31/2018	CIF STATE OFFICE	01-5300	CIF State Dues		75.66
00082647	08/31/2018	EDGEWAVE, INC. ATTN: ACCOUNTS RECEIVABLE	01-5890	EMAIL/INTERNET FILTERING		4,527.36
00082648	08/31/2018	HYATT HOUSE DENVER TECH CENTER	01-5200	HOTEL ACCOMODATIONS		789.40
00082649	08/31/2018	LAKESHORE LEARNING	01-4301	SUPPLIES		206.79

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ESCAPE ONLINE

Checks Dated 08/01/2018 through 08/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082650	08/31/2018	MARZANO RESEARCH, LLC.	01-5200	REGISTRATION		1,527.00
00082651	08/31/2018	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC	01-4300	INSTRUCTIONAL SUPPLIES		405.31
00082652	08/31/2018	MEGAN A. MESCHERY	01-5200	AIRFARE		838.80
00082653	08/31/2018	OFFICE DEPOT	01-4300	CLASSROOM SUPPLIES	130.82	
			01-4301	Classroom Supplies	134.78	
				Supplies	539.96	
			01-4302	OFFICE SUPPLIES	32.15	
			01-4305	AD Supplies	102.42	
			01-4330	Office Supplies	308.14	1,248.27
00082654	08/31/2018	PACIFIC GAS & ELECTRIC COMPANY	01-5510	ELECTRIC		1,647.39
00082655	08/31/2018	LAURIE PETTERSON	01-5200	PROFESSIONAL DEVELOPMENT		1,654.00
00082656	08/31/2018	PLAZA TIRE & AUTO SERVICE	01-4350	VEHICLE MAINTENANCE		273.24
00082657	08/31/2018	PLUMAS UNIFIED SCHOOL DISTRICT	01-9510	TRANSPORTATION AGREEMENT		25,111.21
00082658	08/31/2018	PLUMAS COUNTY ELECTIONS	01-5812	ELECTION COSTS		1,000.00
00082659	08/31/2018	PLUMAS SANITATION	01-5890	PORTA-POTTY		117.98
00082660	08/31/2018	QUILL CORPORATION	01-4300	COPY ROOM SUPPLIES	201.14	
			01-4330	COPY ROOM SUPPLIES	201.14	402.28
00082661	08/31/2018	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	.91	
				COPIER MAINT. LHS/LES	22.41	
				COPIERS	64.56	
			01-5899	COPIERS	21.52	109.40
00082662	08/31/2018	READ NATURALLY	01-4300	INSTRUCTIONAL SUPPLIES	750.40	
				Unpaid Sales Tax	46.40-	704.00
00082663	08/31/2018	REALLY GOOD STUFF, LLC	01-4301	SUPPLIES	97.75	
			01-4330	whiteboard	32.68	
				Unpaid Sales Tax	8.35-	122.08
00082664	08/31/2018	CALIFORNIA STATE UNIV., SACRAMENTO	01-5200	REGISTRATION		1,500.00
00082665	08/31/2018	SCHOOL SERVICES OF CALIFORNIA	01-5890	FISCAL BUDGET SERVICES		3,300.00
00082666	08/31/2018	SCHOOL SPECIALTY	01-4301	SUPPLIES	124.57	
			01-4400	Furniture order	1,449.50	1,574.07
00082667	08/31/2018	LARAIN SEI	01-4305	FUEL REIMBURSEMENT		50.00
00082668	08/31/2018	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	364.10	
			01-5899	GARBAGE SERVICE	9.90	374.00
00082669	08/31/2018	SIMAS FLOOR COMPANY, INC.	01-5600	CARPETING		19,405.00
00082670	08/31/2018	SINGLETON AUMAN PC	01-5840	PROFESSIONAL AUDIT SERVICES		5,000.00
00082671	08/31/2018	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE		170.98
00082672	08/31/2018	WESTERN NEVADA SUPPLY COMPANY	01-4320	SPRINKLER REPAIR		276.25

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 08/01/2018 through 08/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082673	08/31/2018	ANDREA WHITE	01-5200	TRAINING REFRESHMENTS		39.85
Total Number of Checks					70	247,726.12

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	68	176,728.31
13	Cafeteria Fund	1	600.00
76	Warrant/Pass Through (payroll)	2	70,472.93
Total Number of Checks		70	247,801.24
Less Unpaid Sales Tax Liability			75.12
Net (Check Amount)			247,726.12

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



September 5, 2018

Sierra-Plumas Joint Unified School Board
109 Beckwith Road
Loyalton, CA 96118

Dear Members of the Board:

On behalf of the Board of Directors of Western Sierra Medical Clinic, we are pleased to donate exercise and weight training equipment to the Sierra-Plumas Joint Unified School District. The equipment includes:

- 1 Nordic Track Commercial 400
- 1 Nordic Track Audio Rider 400
- 1 Quantum 3.1 Medical
- 1 Hoist 2200 Weight Machine
- 1 Weight rack

While it is some years old, it is in good condition. We are gratified that it can benefit the students of our local district. The equipment cost approximately \$10,000 when new. However, as a function of its age, it is fully depreciated. Since we are a non-profit, 501(c)(3) corporation, we do not derive any tax benefit from this donation. Therefore, we do not solicit a "donation acknowledgement letter" from the school district.

We accompany the donation with our best wishes for the continuing success of your students.

Yours truly,

Scott McFarland
Chief Executive Officer

CC: Lawrence Allen, Chairman
Board of Directors, Western Sierra Medical Clinic

Nevada County
844 Old Tunnel Road, Grass Valley, CA 95945
10544 Spenceville Road, Penn Valley, CA 95946

Placer County
3111 Professional Drive, Auburn, CA 95603
12183 Locksley Lane, Suite 107, Auburn, CA 95602
Kings Beach-Tahoe, 8665 Salmon Ave., Kings Beach, CA 96143

Sierra County
209 Nevada Street, Downieville, CA 95936

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 19-003D

Resolution for Adopting the Gann Limit

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the “Gann Amendment”, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and

WHEREAS, Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the County; and

WHEREAS, Government Code section 7902.1 authorizes this board to increase the County’s appropriations limit to an amount equal to its proceeds of taxes; and

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2017-2018 and 2018-2019 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, this Board does hereby declare that the appropriations in the Budget for the 2017-2018 and 2018-2019 fiscal years do not exceed the limitations imposed by Proposition 4; and

BE IT FURTHER RESOLVED, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board held September 11, 2018 by the following vote:

AYES: HALL, WRIGHT, GANT, DRYDEN, MOORE

NOES: none

ABSENT: none

ABSTAIN: none

VACANT: none

Allen Wright, Clerk
Sierra-Plumas Joint Unified School District

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,068,465.53		3,068,465.53			3,378,956.81
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	376.34		376.34			399.66
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	399.66		399.66	399.66		399.66
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			399.66			399.66
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	24,958.47		24,958.47	0.00		0.00
2. Timber Yield Tax (Object 8022)	43,429.85		43,429.85	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,504.88		2,504.88	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,465,847.29		2,465,847.29	2,714,512.00		2,714,512.00
5. Unsecured Roll Taxes (Object 8042)	75,698.52		75,698.52	0.00		0.00
6. Prior Years' Taxes (Object 8043)	2,399.38		2,399.38	0.00		0.00
7. Supplemental Taxes (Object 8044)	43,260.21		43,260.21	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	245,805.01		245,805.01	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	57.64		57.64	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,903,961.25	0.00	2,903,961.25	2,714,512.00	0.00	2,714,512.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,903,961.25	0.00	2,903,961.25	2,714,512.00	0.00	2,714,512.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			792.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			792.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,012,511.00		2,012,511.00	2,395,075.00		2,395,075.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,012,511.00	0.00	2,012,511.00	2,395,075.00	0.00	2,395,075.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,196,063.67		6,196,063.67	6,104,152.00		6,104,152.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	59,056.52		59,056.52	20,000.00		20,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,068,465.53			3,378,956.81
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0620			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,378,956.81			3,502,964.52
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,903,961.25			2,714,512.00
6. Preliminary State Aid Calculation:						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			47,959.20			47,959.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			475,787.56			788,452.52
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			475,787.56			788,452.52
7. Local Revenues in Proceeds of Taxes:						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			32,523.38			11,515.05
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,936,484.63			2,726,027.05
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			443,264.18			776,937.47
9. Total Appropriations Subject to the Limit:						
a. Local Revenues (Line D7b)			2,936,484.63			
b. State Subventions (Line D8)			443,264.18			
c. Less: Excluded Appropriations (Line C23)			792.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,378,956.81			



Sierra-Plumas Joint Unified School District

**Unaudited Actuals
2017/18**

**September 11, 2018
Merrill M. Grant, Ed.D./Superintendent**

Student Attendance/Enrollment

Attendance:	2012/2013 P2	2013/2014 P2	2014/2015 P2	2015/2016 P2	2016/2017 P2	2017/2018 P2
Downieville Elementary	26.89	29.17	27.55	21.29	21.97	24.73
Downieville Jr. High	6.72	5.74	6.77	8.62	9.94	7.33
Downieville Sr. High	17.03	13.86	11.54	11.35	11.69	12.88
Loyalton Elementary	156.91	165.24	168.11	169.86	168.07	189.68
Loyalton 7-8	48.52	42.58	49.22	60.97	56.04	48.75
Loyalton 9-12	103.16	90.97	88.81	86.70	92.71	98.70
Sierra Pass	4.66	3.49	4.20	3.67	.91	.76
District Total	363.89	351.05	356.20	362.46	361.34	382.83
Washoe Students			10.36	11.26	16.70	16.83
Supplemental Percent		49.34%	46.86%	44.69%	41.19%	39.23%
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
Downieville Elementary	28	29	30	23	23	27
Downieville Jr. Sr. High	24	21	18	20	23	21
Loyalton Elementary	159	172	176	174 (+2TK)	173 (+2TK)	199 (+2TK)
Loyalton 7-8 grades	53	w/LHS	w/LHS	w/LHS	w/LHS	w/LHS
Loyalton High	104	146	143	158	155	157
Sierra Pass	5	9	5	6	2	3
District Total	373	377	372	383	378	407

General Fund Form 01:

HIGHLIGHTS

- ❖ Reduced anticipated deficit spending from approx. <\$947,300> to \$71,800 (positive).
- ❖ Purchased new John Deere Lawn Tractor for Loyalton High School
- ❖ CTE grant installing 3 welding bays at Loyalton High School
- ❖ Cafeteria contribution from General fund reduced from approx. \$72,750 to \$58,700.

Ending Fund Balance (SACS Fund 01, page 2.E & 2.F.)

Net increase in operating fund balance is **\$95,058** for an ending fund balance of **\$3,785,396**.

Beginning Funding Balance 7/01/2017: \$ 3,690,338

Net increase in Fund Balance: \$ 95,058

Ending Fund Balance: 6/30/2018: \$ 3,785,396

Components of Ending Fund Balance 2017-2018

- 1) Revolving Cash: \$ 3,900
- 2) Restricted: \$ 123,909
- 3) OPEB: \$ 603,757
- 4) REU: \$ 610,000
- 5) Unassigned: \$2,443,830

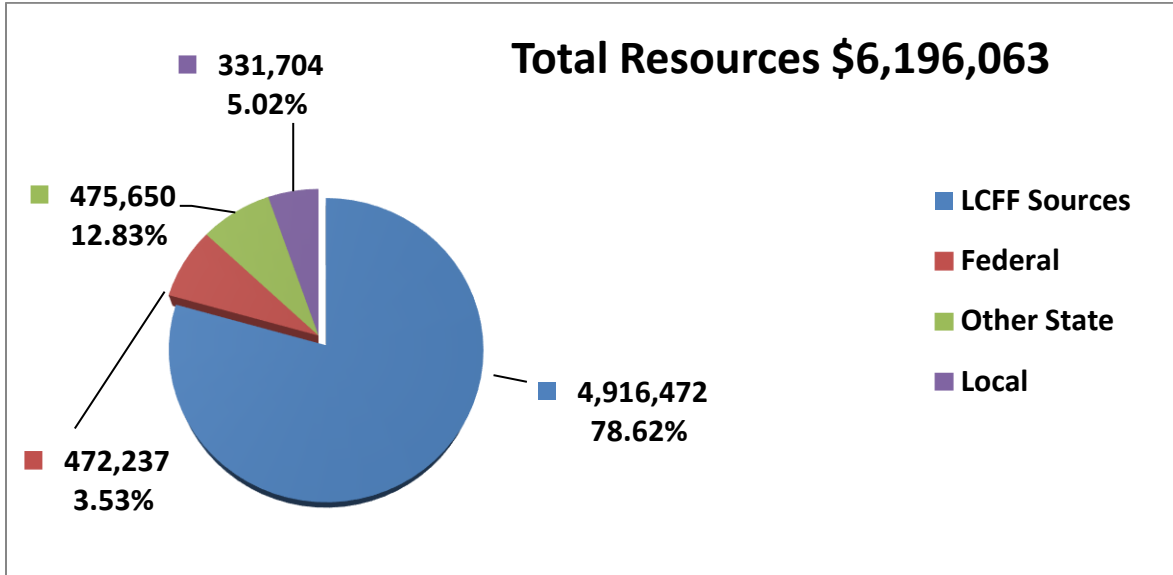


REVENUE

Local Control Funding Formula

District's students are funded by grade level per ADA. In addition to the base rate, additional funding is provided for K-3 students and 9-12 students for Career Technical Education as well as supplemental funds for unduplicated students. Entitlement factors are as follows:

Unduplicated as % of Enrollment		Base Grade Span	Grade Span Adjust	Supplemental
Grades TK-3	ADA	7,193	748	20% of BGS X UndupCo unit of 39.23%
Grades 4-6	ADA	7,301		
Grades 7-8	ADA	7,518		
Grades 9-12	ADA	8,712	227	
Transportation Add-on of \$488,250				
GAP funding 44.97%				



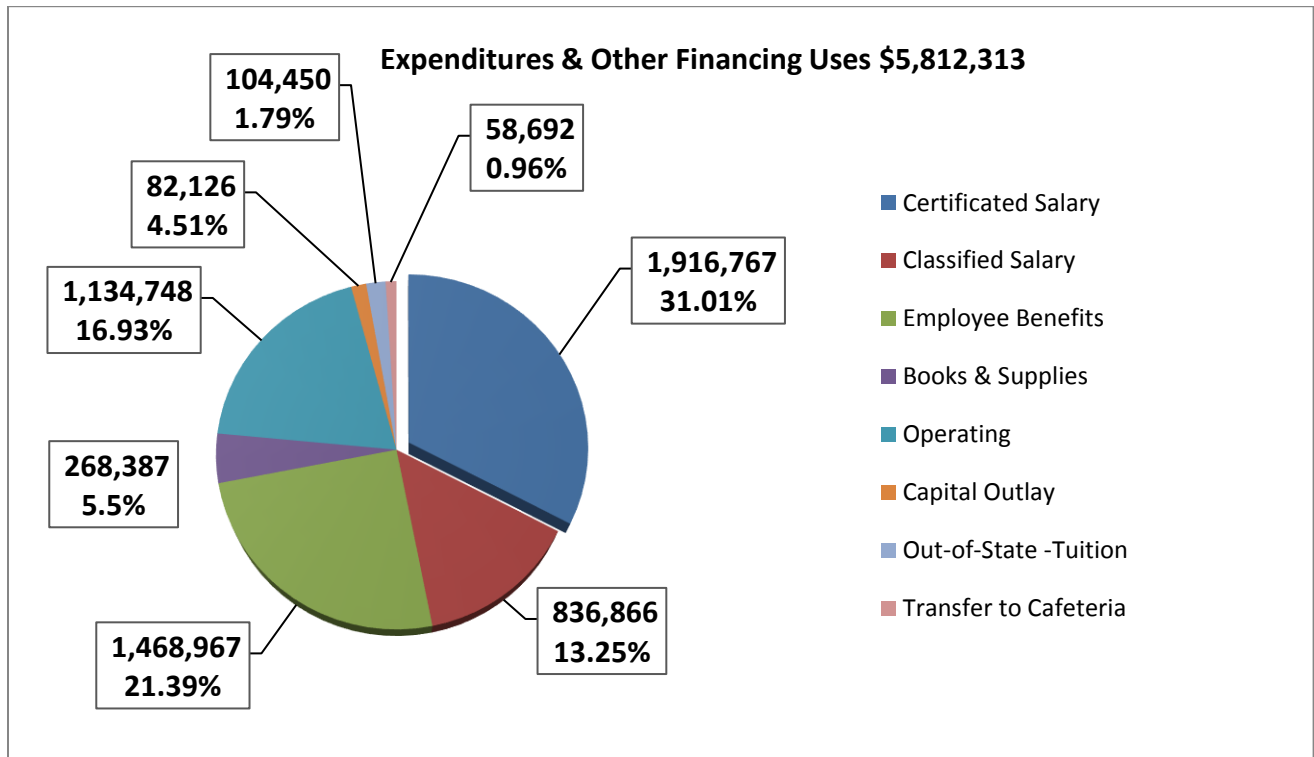
The chart below compares revenue for 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018 unaudited actuals and 2018-2019 budget.

Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Budget
LCFF	\$3,981,737	\$4,419,316	\$4,299,198	\$4,375,086	\$4,916,472	\$5,109,587
Federal	569,490	565,412	604,894	196,433	472,237	397,355
Other State	166,326	94,836	444,480	713,839	475,650	346,822
Local	224,076	281,902	266,170	279,181	331,704	250,388
T/I State Fac. Fund		269,468				
Sale of Real Property	467,749	25,001				
Total	\$5,409,378	\$5,655,935	\$5,614,742	\$5,564,539	\$6,196,063	\$6,104,152



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Expenditures and Financing Uses



The chart below compares expenditures for 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017 actuals, 2017-2018 unaudited actuals and 2018-2019 budget.

Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Budget
Certificated	\$1,706,737	\$1,744,583	\$1,848,600	\$1,831,519	\$1,916,767	\$1,905,679
Classified	666,389	723,775	767,144	782,399	836,866	881,158
Benefits	1,073,568	1,032,537	1,203,603	1,263,241	1,468,967	1,416,811
Books & Supplies	171,609	220,063	313,314	324,936	268,387	360,587
Services & Operating	1,332,433	909,514	837,008	999,441	1,134,748	1,356,264
Capital Outlay	49,763	158,599	73,022	266,139	82,126	115,957
Special Ed Billback						
Outgo to SCOE	588					
Outgo to Washoe		\$88,000	104,403	105,954	104,450	104,450
Trfr to Special Reserve	87,600	37,193			230,000	
Trfr to Cafeteria	60,851	112,888	47,368	56,453	58,692	78,590
Trfr to Capital Projects	0.00		41,048	275,000	-0-	-0-
Total	\$5,149,538	\$5,027,152	5,235,510	5,905,083	\$6,101,003	\$6,219,496



➤ Transportation

Home-to-School transportation agreement with Plumas Unified has saved the district over \$300,000 each of the last three years. However, the law requires that LEA's spend as much on home-to-school as they did in fiscal year 2013-14 or up to LCFF state transportation allocation. Maintenance of Effort is NOT met.

<u>Home-to-School Cost</u>	
▪ Sierra Transportation, DVL	\$184,000
▪ In-House/LYTN	<u>\$181,798</u>
	\$365,798
▪ LCFF allocation	\$488,250



➤ Classroom Compensation, Form CEA, per Ed Code 41374

- Minimum percent of current cost expended for classroom is 55%: District's is 57.94%

➤ Debt

- Net Pension Liability: \$ 763,792 FYE 6/30/2018
- Net OPEB obligation: \$ 603,757
- Compensated Absences: \$ 9,673

➤ Indirect Cost Preliminary Rate:

- Fiscal Year 2015-2016: 8.76%
- Fiscal Year 2016-2017: 3.43%
- Fiscal Year 2017-2018: 3.14%
- Fiscal Year 2018-2019: 3.92% proposed

➤ Lottery:

- NonProp20
 - Funded at \$146 per ADA
 - Computers and technology material
 - Technology contracted services
 - PowerSchool training
 - Field trip transportation
- Prop20
 - Funded at \$48 ADA
 - Instructional textbooks

➤ No Child Left Behind Maintenance of Effort (MOE)

- Required effort: \$11,423.58
- Expenditure per ADA \$12,955.57 MOE Met

OTHER FUNDS

Cafeteria Fund 13:

Contribution to the child nutrition fund does not include district office staff time or the programs share of utilities cost. The general fund contributed a total of \$58,700 of which \$20,432 was Downieville's share and \$38,268 for Loyalton.

	<u>Downieville</u>				
<u>Meals Served</u>	<u>13/14</u>	<u>14/15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>
Breakfast	2,994	2,448	2,366	3,215	3,289
Lunch	5,548	5,633	4,314	4,343	4,881
<u>Cost Per Meal</u>					
Breakfast	\$2.88	\$3.02	\$3.59	\$2.92	\$2.93
Lunch	\$4.52	\$4.85	\$7.13	\$7.92	\$6.97

	<u>Loyalton</u>				
<u>Meals Served</u>					
Breakfast	7,115	7,175	6,338	7,006	7,381
Lunch	18,514	19,707	20,098	17,618	18,820
<u>Cost Per Meal</u>					
Breakfast	\$2.72	\$2.37	\$2.87	\$2.99	\$3.10
Lunch	\$5.86	\$4.53	\$3.27	\$5.70	\$5.66

County School Facilities Fund 35 – No activity during 2017-2018

Special Reserve Fund 40 for Capital Outlay Projects

The Downieville Boiler replacement project is progressing, partial payments from the Fund 40, Resource 9036 have been made accordingly. The LHS flooring project has progressed, payments processed for work completed in 2017-2018 from Resource 9037. Individual Resource codes have been established within Fund 40 in order to properly track and separate expenditures for each capital project.

Fund 40 Ending Fund Balance, as of June 30, 2018:

○ Resource 9036	DVL Boiler Replacement	\$168,106.26
○ Resource 9037	LHS Flooring Project	<u>\$ 59,705.20</u>
		<u>\$277,188.54</u>

Foundation Private-Purpose Trust Fund 73

The Scholarship started in 1986 for the purpose to award one scholarship to a qualified Loyalton High School student. Mr. Peter Bechen gifted 2,500 shares of Duke Realty Corp, Intel Corp, KKR & Co and Ventas Inc. stock valued at approximately \$80k. The scholarship fund has two \$3,000 scholarships awards. Ending Fund Balance, at fair market value, as of June 30, 2018, is \$236,311.

Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

		Unrestricted				Restricted				Total			
Year:		17/18	17/18	Pos (Neg)	%	17/18	17/18	Pos (Neg)	%	17/18	17/18	Pos (Neg)	%
Period:		Estimated	Unaudited			Estimated	Unaudited			Estimated	Unaudited		
		Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change
Revenues													
LCFF	8010-8099	4,733,489	4,916,472	182,983	3.87%	-	-	-		4,733,489	4,916,472	182,983	3.87%
Federal Revenues	8100-8299	80,000	369,089	289,089	361.36% 1	101,641	103,148	1,507	1.48%	181,641	472,237	290,596	159.98%
State Revenues	8300-8599	119,214	124,812	5,598	4.70%	278,645	350,836	72,191	25.91% 3	397,859	475,648	77,789	19.55%
Local Revenues	8600-8799	233,784	321,705	87,921	37.61% 2	12,454	10,000	(2,454)	-19.70%	246,238	331,705	85,467	34.71%
Total Revenues		5,166,487	5,732,078	565,591	10.95%	392,740	463,984	71,244	18.14%	5,559,227	6,196,062	636,835	11.46%
Expenditures													
Certificated Salaries	1000-1999	1,818,575	1,773,958	(44,617)	-2.45%	145,143	142,810	(2,333)	-1.61%	1,963,718	1,916,768	(46,950)	-2.39%
Classified Salaries	2000-2999	814,894	766,602	(48,292)	-5.93%	74,721	70,265	(4,456)	-5.96%	889,615	836,867	(52,748)	-5.93%
Benefits & Taxes	3000-3999	1,204,038	1,171,321	(32,717)	-2.72%	235,052	297,646	62,594	26.63% 7	1,439,090	1,468,967	29,877	2.08%
Materials & Supplies	4000-4999	338,691	239,955	(98,736)	-29.15% 4	58,999	28,431	(30,568)	-51.81% 8	397,690	268,386	(129,304)	-32.51%
Operating Expenditure	5000-5999	1,191,650	1,082,035	(109,615)	-9.20%	75,195	52,713	(22,482)	-29.90% 9	1,266,845	1,134,748	(132,097)	-10.43%
Capital Outlay	6000-6599	101,298	82,126	(19,172)	-18.93% 5	141,709	-	(141,709)	-100.00% 10	243,007	82,126	(160,881)	-66.20%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-		104,450	104,450	-	0.00%
Other Outgo	7300-7399	(5,281)	(3,120)	2,161	-40.92%	5,281	3,120	(2,161)	-40.92%	-	-	-	
Total Expenditures		5,568,315	5,217,327	(350,988)	-6.30%	736,100	594,985	(141,115)	-19.17%	6,304,415	5,812,312	(492,103)	-7.81%
Rev less Exp		(401,828)	514,751	916,579	-228.10%	(343,360)	(131,001)	212,359	-61.85%	(745,188)	383,750	1,128,938	-151.50%
Other Sources/Uses													
Transfers In	8910-8979	-	-	-		-	-	-		-	-	-	
Contributions	8980-8999	(242,728)	(154,277)	88,451	-36.44% 6	242,728	154,277	(88,451)	-36.44% 6	-	-	-	
Transfers Out	7610-7699	302,747	288,692	(14,055)	-4.64%	-	-	-		302,747	288,692	(14,055)	-4.64%
Total Other Sources		(545,475)	(442,969)	102,506	-18.79%	242,728	154,277	(88,451)	-36.44%	(302,747)	(288,692)	14,055	-4.64%
Change in Fund Bal		(947,303)	71,782	1,019,085	-107.58%	(100,632)	23,276	123,908	-123.13%	(1,047,935)	95,058	1,142,993	-109.07%
Beg Fund Bal		3,589,706	3,589,706	-	0.00%	100,632	100,632	-	0.00%	3,690,338	3,690,338	-	0.00%
Adjustments		-	-	-		-	1	1		-	-	-	
Adj Beg Fund Bal		3,589,706	3,589,706	-	0.00%	100,632	100,633	1	0.00%	3,690,338	3,690,338	-	0.00%
End Fund Bal		2,642,403	3,661,488	1,019,085	38.57%	-	123,909	123,909		2,642,403	3,785,396	1,142,993	43.26%
Non Spendable		3,400	3,900	-		-	3,900	3,900		3,400	3,900	-	
Restricted		-	-	-		-	123,909	123,909		-	123,909	123,909	
Committed		533,284	603,757	70,473	13.21%	-	-	-		533,284	603,757	70,473	13.21%
Assigned		-	-	-		-	-	-		-	-	-	
REU		660,000	610,000	(50,000)	-7.58%	-	-	-		660,000	610,000	(50,000)	-7.58%
Unassigned		1,445,719	2,443,831	948,612	65.62%	-	-	-		1,445,719	2,443,830	948,611	65.62%

REU is: 10.0% 10.0%

Tickmark Legend

1	Unrestricted Forest Reserve revenue increase approx \$289k
2	Unrestricted CalSTRS refund approx \$2,500, Other Transportation revenue approx \$1k, SCOE contribution to District CTE program approx \$24k, Interest revenue increase approx \$39k, Inter-agency services increased approx \$19k, lease/rent revenue increase approx \$1k, other small revenue increase approx \$1,500.
3	STRS on Behalf transaction increase approx \$63k, CTEIG revenue increase approx \$9k
4	Overall reduction in unrestricted materials and supplies expenses of approx <\$99k>.
5	Technology repairs increased approx \$35k, Capitalized equipment reduced approx <\$54k>.
6	Contributions from Unrestricted to Restricted programs: Title I reduced approx <\$14k>, Title 2 increased approx \$3k, Small Rural Achievement reduced approx <\$4k>, CTEIG reduced approx <\$49k>, Ag Voc Ed reduced approx <\$24k>.
7	Restricted STRS on Behalf transaction posting increase approx \$63k.
8	Materials & Supplies for Restricted programs: Lottery expenses reduced approx <\$9k>, CTEIG expenses reduced approx <\$2,600>, Ag Voc Ed expenses reduced approx <\$12k>, Microsoft Technology Voucher expenses reduced approx <\$1k>, SUMS grant expenses reduced approx <\$2k>, Music Program expenses reduced approx <\$4k>.
9	Operating expenditures for Restricted programs: Title I reduced approx <\$7k>, Title 2 increased approx \$5k, Small Rural Achievement expenditures reduced approx <\$1k>, Ag Voc Ed grant expenditures reduced approx <\$12k>, SUMS grant expenditures reduced approx <\$5,700>, Feather River - Career Tech expenditures reduced approx <\$1,600>.
10	Capital Outlay expenditures for Restricted Prop 39 expenses reduced approx <\$104k>, CTEIG reduced approx <\$38k>.
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited 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	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	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,916,472.25	0.00	4,916,472.25	5,109,587.00	0.00	5,109,587.00	3.9%
2) Federal Revenue		8100-8299	389,089.02	103,148.24	472,237.26	295,354.00	102,001.00	397,355.00	-15.9%
3) Other State Revenue		8300-8599	124,812.97	350,836.69	475,649.66	173,536.00	173,286.00	346,822.00	-27.1%
4) Other Local Revenue		8600-8799	321,704.50	10,000.00	331,704.50	233,784.00	16,604.00	250,388.00	-24.5%
5) TOTAL, REVENUES			5,732,078.74	463,984.93	6,196,063.67	5,812,261.00	291,891.00	6,104,152.00	-1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,773,957.55	142,810.01	1,916,767.56	1,764,986.00	140,693.00	1,905,679.00	-0.6%
2) Classified Salaries		2000-2999	766,601.69	70,264.72	836,866.41	801,314.00	79,844.00	881,158.00	5.3%
3) Employee Benefits		3000-3999	1,171,321.56	297,645.84	1,468,967.40	1,175,260.00	241,551.00	1,416,811.00	-3.6%
4) Books and Supplies		4000-4999	239,955.57	28,431.43	268,387.00	310,014.00	50,573.00	360,587.00	34.4%
5) Services and Other Operating Expenditures		5000-5999	1,082,034.90	52,713.76	1,134,748.66	1,296,483.00	59,781.00	1,356,264.00	19.5%
6) Capital Outlay		6000-6999	82,126.33	0.00	82,126.33	101,298.00	14,659.00	115,957.00	41.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	104,449.74	0.00	104,449.74	104,450.00	0.00	104,450.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,120.14)	3,120.14	0.00	(4,297.00)	4,297.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,217,327.20	594,985.90	5,812,313.10	5,549,508.00	591,398.00	6,140,906.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			514,751.54	(131,000.97)	383,750.57	262,753.00	(299,507.00)	(36,754.00)	-109.6%
D. OTHER FINANCING SOURCES/USES									
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	288,692.57	0.00	288,692.57	78,590.00	0.00	78,590.00	-72.8%
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	(154,277.72)	154,277.72	0.00	(299,507.00)	299,507.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(442,970.29)	154,277.72	(288,692.57)	(378,097.00)	299,507.00	(78,590.00)	-72.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,781.25	23,276.75	95,058.00	(115,344.00)	0.00	(115,344.00)	-221.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,589,706.43	100,632.38	3,690,338.81	3,661,487.68	123,909.13	3,785,396.81	2.6%
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)			3,589,706.43	100,632.38	3,690,338.81	3,661,487.68	123,909.13	3,785,396.81	2.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,589,706.43	100,632.38	3,690,338.81	3,661,487.68	123,909.13	3,785,396.81	2.6%
2) Ending Balance, June 30 (E + F1e)			3,661,487.68	123,909.13	3,785,396.81	3,546,143.68	123,909.13	3,670,052.81	-3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,400.00	0.00	3,400.00	-12.8%
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	123,909.13	123,909.13	0.00	123,909.13	123,909.13	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	610,000.00	0.00	610,000.00	625,000.00	0.00	625,000.00	2.5%
Unassigned/Unappropriated Amount		9790	2,443,830.68	0.00	2,443,830.68	2,222,753.68	0.00	2,222,753.68	-9.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,931,581.48	153,818.42	4,085,399.90				
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	1,765.81	0.00	1,765.81				
4) Due from Grantor Government		9290	11,113.08	14,704.00	25,817.08				
5) Due from Other Funds		9310	19,252.53	0.00	19,252.53				
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			3,967,612.90	168,522.42	4,136,135.32				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	306,125.22	1,063.17	307,188.39				
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	43,550.12	43,550.12				
6) TOTAL, LIABILITIES			306,125.22	44,613.29	350,738.51				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,661,487.68	123,909.13	3,785,396.81				

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,705,720.00	0.00	1,705,720.00	1,991,738.00	0.00	1,991,738.00	16.8%
Education Protection Account State Aid - Current Year		8012	306,791.00	0.00	306,791.00	403,337.00	0.00	403,337.00	31.5%
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	24,958.47	0.00	24,958.47	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	43,429.85	0.00	43,429.85	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	2,504.88	0.00	2,504.88	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	2,465,847.29	0.00	2,465,847.29	2,714,512.00	0.00	2,714,512.00	10.1%
Unsecured Roll Taxes		8042	75,698.52	0.00	75,698.52	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	2,399.38	0.00	2,399.38	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	43,260.21	0.00	43,260.21	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	245,805.01	0.00	245,805.01	0.00	0.00	0.00	-100.0%
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	57.64	0.00	57.64	0.00	0.00	0.00	-100.0%
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%
Subtotal, LCFF Sources			4,916,472.25	0.00	4,916,472.25	5,109,587.00	0.00	5,109,587.00	3.9%
LCFF Transfers									
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%
TOTAL, LCFF SOURCES			4,916,472.25	0.00	4,916,472.25	5,109,587.00	0.00	5,109,587.00	3.9%
FEDERAL REVENUE									
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	369,089.02	0.00	369,089.02	295,354.00	0.00	295,354.00	-20.0%
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		68,619.00	68,619.00		67,504.00	67,504.00	-1.6%
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		13,227.08	13,227.08		11,181.00	11,181.00	-15.5%
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 Unaudited 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	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	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	0.0%
Other NCLB / Every Student Succeeds Act		8290		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	18,575.16	18,575.16	0.00	20,229.00	20,229.00	8.9%
TOTAL, FEDERAL REVENUE			369,089.02	103,148.24	472,237.26	295,354.00	102,001.00	397,355.00	-15.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/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	67,133.00	0.00	67,133.00	146,843.00	0.00	146,843.00	118.7%
Lottery - Unrestricted and Instructional Materials		8560	56,727.65	17,646.50	74,374.15	26,693.00	18,375.00	45,068.00	-39.4%
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		62,420.19	62,420.19		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	952.32	218,563.00	219,515.32	0.00	154,911.00	154,911.00	-29.4%
TOTAL, OTHER STATE REVENUE			124,812.97	350,836.69	475,649.66	173,536.00	173,286.00	346,822.00	-27.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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	7,645.00	0.00	7,645.00	6,500.00	0.00	6,500.00	-15.0%
Interest		8660	59,056.52	0.00	59,056.52	20,000.00	0.00	20,000.00	-66.1%
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	226,069.54	0.00	226,069.54	207,284.00	0.00	207,284.00	-8.3%
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	28,933.44	10,000.00	38,933.44	0.00	16,604.00	16,604.00	-57.4%
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%
TOTAL, OTHER LOCAL REVENUE			321,704.50	10,000.00	331,704.50	233,764.00	16,604.00	250,368.00	-24.5%
TOTAL REVENUES			5,732,078.74	463,984.93	6,196,063.67	5,812,261.00	291,891.00	6,104,152.00	-1.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,516,481.41	142,810.01	1,659,291.42	1,533,581.00	140,693.00	1,674,274.00	0.9%
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	217,626.54	0.00	217,626.54	231,405.00	0.00	231,405.00	6.3%
Other Certificated Salaries		1900	39,849.60	0.00	39,849.60	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,773,957.55	142,810.01	1,916,767.56	1,764,986.00	140,693.00	1,905,679.00	-0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	127,828.04	70,264.72	198,092.76	135,351.00	79,844.00	215,195.00	8.6%
Classified Support Salaries		2200	400,110.97	0.00	400,110.97	418,019.00	0.00	418,019.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	89,832.00	0.00	89,832.00	89,367.00	0.00	89,367.00	-0.5%
Clerical, Technical and Office Salaries		2400	140,407.65	0.00	140,407.65	147,980.00	0.00	147,980.00	5.4%
Other Classified Salaries		2900	8,423.03	0.00	8,423.03	10,597.00	0.00	10,597.00	25.8%
TOTAL, CLASSIFIED SALARIES			766,601.69	70,264.72	836,866.41	801,314.00	79,844.00	881,158.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	239,610.80	224,600.89	464,211.69	280,791.00	162,998.00	443,789.00	-4.4%
PERS		3201-3202	92,909.35	9,478.23	102,387.58	115,310.00	13,104.00	128,414.00	25.4%
OASDI/Medicare/Alternative		3301-3302	81,887.00	7,301.51	89,188.51	84,341.00	8,191.00	92,532.00	3.7%
Health and Welfare Benefits		3401-3402	615,061.09	49,020.25	664,081.34	578,121.00	50,015.00	628,136.00	-5.4%
Unemployment Insurance		3501-3502	1,323.80	112.21	1,436.01	1,294.00	112.00	1,406.00	-2.1%
Workers' Compensation		3601-3602	82,006.44	7,132.75	89,139.19	83,821.00	7,131.00	90,952.00	2.0%
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	58,523.08	0.00	58,523.08	31,582.00	0.00	31,582.00	-46.0%
TOTAL, EMPLOYEE BENEFITS			1,171,321.56	297,645.84	1,468,967.40	1,175,260.00	241,551.00	1,416,811.00	-3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	51.48	8,733.13	8,784.61	50,000.00	18,375.00	68,375.00	678.3%
Books and Other Reference Materials		4200	0.00	5,087.55	5,087.55	0.00	5,500.00	5,500.00	8.1%
Materials and Supplies		4300	147,247.72	9,110.15	156,357.87	209,014.00	20,898.00	229,912.00	47.0%
Noncapitalized Equipment		4400	92,656.37	5,500.60	98,156.97	51,000.00	5,800.00	56,800.00	-42.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			239,955.57	28,431.43	268,387.00	310,014.00	50,573.00	360,587.00	34.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	159,000.00	0.00	159,000.00	176,461.00	0.00	176,461.00	11.0%
Travel and Conferences		5200	24,566.72	28,845.33	53,412.05	34,586.00	18,361.00	52,947.00	-0.9%
Dues and Memberships		5300	9,632.60	0.00	9,632.60	9,063.00	0.00	9,063.00	-5.9%
Insurance		5400 - 5450	58,693.15	0.00	58,693.15	55,080.00	0.00	55,080.00	-6.2%
Operations and Housekeeping Services		5500	198,919.05	1,763.35	200,682.40	245,333.00	3,982.00	249,315.00	24.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,160.08	616.83	136,776.91	105,450.00	1,108.00	106,558.00	-22.1%
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	484,838.15	21,488.45	506,326.60	644,358.00	36,330.00	680,688.00	34.4%
Communications		5900	10,225.15	0.00	10,225.15	26,152.00	0.00	26,152.00	155.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,082,034.90	52,713.76	1,134,748.66	1,296,483.00	59,781.00	1,356,264.00	19.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
CAPITAL OUTLAY									
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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,677.55	0.00	31,677.55	86,298.00	14,659.00	100,957.00	218.7%
Equipment Replacement		6500	50,448.78	0.00	50,448.78	15,000.00	0.00	15,000.00	-70.3%
TOTAL, CAPITAL OUTLAY			82,126.33	0.00	82,126.33	101,298.00	14,659.00	115,957.00	41.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,449.74	0.00	104,449.74	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 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		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,449.74	0.00	104,449.74	104,450.00	0.00	104,450.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,120.14)	3,120.14	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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,120.14)	3,120.14	0.00	(4,297.00)	4,297.00	0.00	0.0%
TOTAL, EXPENDITURES			5,217,327.20	594,985.90	5,812,313.10	5,549,508.00	591,398.00	6,140,906.00	5.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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%
INTERFUND TRANSFERS OUT									
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	58,692.57	0.00	58,692.57	78,590.00	0.00	78,590.00	33.9%
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			288,692.57	0.00	288,692.57	78,590.00	0.00	78,590.00	-72.8%
OTHER SOURCES/USES									
SOURCES									
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%
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(154,277.72)	154,277.72	0.00	(299,507.00)	299,507.00	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			(154,277.72)	154,277.72	0.00	(299,507.00)	299,507.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(442,970.29)	154,277.72	(288,692.57)	(378,097.00)	299,507.00	(78,590.00)	-72.8%

Description	Function Codes	Object Codes	2017-18 Unaudited 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,916,472.25	0.00	4,916,472.25	5,109,587.00	0.00	5,109,587.00	3.9%
2) Federal Revenue		8100-8299	369,089.02	103,148.24	472,237.26	295,354.00	102,001.00	397,355.00	-15.9%
3) Other State Revenue		8300-8599	124,812.97	350,836.69	475,649.66	173,536.00	173,286.00	346,822.00	-27.1%
4) Other Local Revenue		8600-8799	321,704.50	10,000.00	331,704.50	233,784.00	16,604.00	250,388.00	-24.5%
5) TOTAL, REVENUES			5,732,078.74	463,984.93	6,196,063.67	5,812,261.00	291,891.00	6,104,152.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,501,013.85	536,976.64	3,037,990.49	2,646,921.00	553,079.00	3,200,000.00	5.3%
2) Instruction - Related Services	2000-2999		582,054.08	41,494.77	623,548.85	648,412.00	28,585.00	677,007.00	8.6%
3) Pupil Services	3000-3999		378,649.51	0.00	378,649.51	415,308.00	0.00	415,308.00	9.7%
4) Ancillary Services	4000-4999		69,756.87	454.00	70,210.87	86,287.00	650.00	86,937.00	23.8%
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		750,376.95	14,297.14	764,674.09	702,991.00	5,092.00	708,083.00	-7.4%
8) Plant Services	8000-8999		831,026.20	1,763.35	832,789.55	945,139.00	3,982.00	949,121.00	14.0%
9) Other Outgo	9000-9999	Except 7600-7699	104,449.74	0.00	104,449.74	104,450.00	0.00	104,450.00	0.0%
10) TOTAL, EXPENDITURES			5,217,327.20	594,985.90	5,812,313.10	5,549,508.00	591,398.00	6,140,906.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			514,751.54	(131,000.97)	383,750.57	262,753.00	(299,507.00)	(36,754.00)	-109.6%
D. OTHER FINANCING SOURCES/USES									
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	288,692.57	0.00	288,692.57	78,590.00	0.00	78,590.00	-72.8%
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	(154,277.72)	154,277.72	0.00	(299,507.00)	299,507.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(442,970.29)	154,277.72	(288,692.57)	(378,097.00)	299,507.00	(78,590.00)	-72.8%

Description	Function Codes	Object Codes	2017-18 Unaudited 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,781.25	23,276.75	95,058.00	(115,344.00)	0.00	(115,344.00)	-221.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,589,706.43	100,632.38	3,690,338.81	3,661,487.68	123,909.13	3,785,396.81	2.6%
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)			3,589,706.43	100,632.38	3,690,338.81	3,661,487.68	123,909.13	3,785,396.81	2.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,589,706.43	100,632.38	3,690,338.81	3,661,487.68	123,909.13	3,785,396.81	2.6%
2) Ending Balance, June 30 (E + F1e)			3,661,487.68	123,909.13	3,785,396.81	3,546,143.68	123,909.13	3,670,052.81	-3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,400.00	0.00	3,400.00	-12.8%
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	123,909.13	123,909.13	0.00	123,909.13	123,909.13	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	610,000.00	0.00	610,000.00	625,000.00	0.00	625,000.00	2.5%
Unassigned/Unappropriated Amount		9790	2,443,830.68	0.00	2,443,830.68	2,222,753.68	0.00	2,222,753.68	-9.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	103,832.00	103,832.00
6300	Lottery: Instructional Materials	8,587.12	8,587.12
9010	Other Restricted Local	11,490.01	11,490.01
Total, Restricted Balance		<u>123,909.13</u>	<u>123,909.13</u>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,632.46	82,500.00	-6.9%
3) Other State Revenue		8300-8599	6,334.15	5,850.00	-7.6%
4) Other Local Revenue		8600-8799	19,358.60	20,950.00	8.2%
5) TOTAL, REVENUES			114,325.21	109,300.00	-4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	79,297.48	76,257.00	-3.8%
3) Employee Benefits		3000-3999	34,901.13	35,855.00	2.7%
4) Books and Supplies		4000-4999	54,304.91	68,591.00	26.3%
5) Services and Other Operating Expenditures		5000-5999	4,514.26	7,187.00	59.2%
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			173,017.78	187,890.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,692.57)	(78,590.00)	33.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,692.57	78,590.00	33.9%
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			58,692.57	78,590.00	33.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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)					
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					
		9740	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 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	19,382.05		
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			19,382.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	129.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,252.53		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,382.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	78,854.54	68,500.00	-13.1%
Donated Food Commodities		8221	9,777.92	14,000.00	43.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			88,632.46	82,500.00	-6.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,334.15	5,850.00	-7.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,334.15	5,850.00	-7.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	19,358.60	20,950.00	8.2%
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%
TOTAL, OTHER LOCAL REVENUE			19,358.60	20,950.00	8.2%
TOTAL, REVENUES			114,325.21	109,300.00	-4.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	79,297.48	76,257.00	-3.8%
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%
TOTAL, CLASSIFIED SALARIES			79,297.48	76,257.00	-3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,900.92	10,113.00	13.6%
OASDI/Medicare/Alternative		3301-3302	5,869.29	5,637.00	-4.0%
Health and Welfare Benefits		3401-3402	17,457.46	17,537.00	0.5%
Unemployment Insurance		3501-3502	39.60	39.00	-1.5%
Workers' Compensation		3601-3602	2,633.86	2,529.00	-4.0%
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%
TOTAL, EMPLOYEE BENEFITS			34,901.13	35,855.00	2.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,851.33	9,011.00	216.0%
Noncapitalized Equipment		4400	0.00	5,000.00	New
Food		4700	51,453.58	54,580.00	6.1%
TOTAL, BOOKS AND SUPPLIES			54,304.91	68,591.00	26.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	710.00	New
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	4,250.26	4,000.00	-5.9%
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	264.00	2,056.00	678.8%
Communications		5900	0.00	421.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,514.26	7,187.00	59.2%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			173,017.78	187,890.00	8.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	58,692.57	78,590.00	33.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			58,692.57	78,590.00	33.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,692.57	78,590.00	33.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,632.46	82,500.00	-6.9%
3) Other State Revenue		8300-8599	6,334.15	5,850.00	-7.6%
4) Other Local Revenue		8600-8799	19,358.60	20,950.00	8.2%
5) TOTAL, REVENUES			114,325.21	109,300.00	-4.4%
B. EXPENDITURES (Objects 1000-7999)					
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		173,017.78	187,890.00	8.6%
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			173,017.78	187,890.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(58,692.57)	(78,590.00)	33.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,692.57	78,590.00	33.9%
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			58,692.57	78,590.00	33.9%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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	277,188.54	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			277,188.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(277,188.54)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,188.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	275,000.00	227,811.46	-17.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			275,000.00	227,811.46	-17.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			275,000.00	227,811.46	-17.2%
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					
		9740	227,811.46	227,811.46	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 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	104,808.01		
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			104,808.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			227,811.46		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,294.80	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	261,893.74	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			277,188.54	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			277,188.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	230,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			230,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			230,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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		277,188.54	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			277,188.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(277,188.54)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,188.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	275,000.00	227,811.46	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			275,000.00	227,811.46	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,000.00	227,811.46	-17.2%
2) Ending Balance, June 30 (E + F1e)			227,811.46	227,811.46	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			227,811.46	227,811.46	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			0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	227,811.46	227,811.46
Total, Restricted Balance		227,811.46	227,811.46

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	8,921.93	6,000.00	-32.7%
5) TOTAL, REVENUES			8,921.93	6,000.00	-32.7%
B. EXPENSES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,921.93	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,921.93	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	186,742.64	189,664.57	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,742.64	189,664.57	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			186,742.64	189,664.57	1.6%
2) Ending Net Position, June 30 (E + F1e)			189,664.57	189,664.57	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	189,664.57	189,664.57	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,674.97		
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			201,664.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,000.00		
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			12,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			189,664.57		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,921.93	6,000.00	-32.7%
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%
TOTAL, OTHER LOCAL REVENUE			8,921.93	6,000.00	-32.7%
TOTAL, REVENUES			8,921.93	6,000.00	-32.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,000.00	6,000.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			6,000.00	6,000.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	8,921.93	6,000.00	-32.7%
5) TOTAL, REVENUES			8,921.93	6,000.00	-32.7%
B. EXPENSES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,921.93	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,921.93	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	186,742.64	189,664.57	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,742.64	189,664.57	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			186,742.64	189,664.57	1.6%
2) Ending Net Position, June 30 (E + F1e)			189,664.57	189,664.57	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	189,664.57	189,664.57	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	382.83	382.44	382.83	382.83	382.83	382.83
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	382.83	382.44	382.83	382.83	382.83	382.83
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.93	2.54	2.93	2.93	2.93	2.93
c. Special Education-NPS/LCI						
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	12.68	12.68	12.16	12.16	12.16
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.83	16.96	17.35	16.83	16.83	16.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	399.66	399.40	400.18	399.66	399.66	399.66
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
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. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.93	2.54	2.93	2.93	2.93	2.93
c. Special Education-NPS/LCI						
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	12.68	12.68	12.16	12.16	12.16
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	16.83	16.96	17.35	16.83	16.83	16.83
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	16.83	16.96	17.35	16.83	16.83	16.83
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	399.66	399.40	400.18	399.66	399.66	399.66
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
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. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
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. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.00
Work in Progress			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		13,053.23	8,770,545.00
Equipment	861,233.58		861,233.58	55,574.42		916,808.00
Total capital assets being depreciated	10,026,882.55	0.00	10,026,882.55	55,574.42	13,053.23	10,069,403.74
Accumulated Depreciation for:						
Land Improvements	(74,013.00)		(74,013.00)		25,470.00	(99,483.00)
Buildings	(4,714,689.88)		(4,714,689.88)		257,283.12	(4,971,973.00)
Equipment	(678,130.12)		(678,130.12)		60,696.88	(738,827.00)
Total accumulated depreciation	(5,466,833.00)	0.00	(5,466,833.00)	0.00	343,450.00	(5,810,283.00)
Total capital assets being depreciated, net	4,560,049.55	0.00	4,560,049.55	55,574.42	356,503.23	4,259,120.74
Governmental activity capital assets, net	4,717,241.55	0.00	4,717,241.55	55,574.42	356,503.23	4,416,312.74
Business-Type Activities:						
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
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
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
Total capital assets being depreciated, net			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

Unaudited Actuals
FINANCIAL REPORTS
2017-18 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.94%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$3,378,956.81
	Appropriations Subject to Limit	\$3,378,956.81
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	5.22%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 11, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Nona Griesert
Name
Business Manager
Title
(530) 993-1660, x-120
Telephone
ngriesert@spjUSD.org
E-mail Address

For School District:

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Business Manager
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E-mail Address

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	1,916,767.56	301	40,929.60	303	1,875,837.96	305	1,600.00		307	1,874,237.96	309
2000 - Classified Salaries	836,866.41	311	109,741.15	313	727,125.26	315	65,760.57		317	661,364.69	319
3000 - Employee Benefits	1,468,967.40	321	76,604.75	323	1,392,362.65	325	23,976.03		327	1,368,386.62	329
4000 - Books, Supplies Equip Replace. (6500)	318,835.78	331	0.00	333	318,835.78	335	60,282.35		337	258,553.43	339
5000 - Services. . . & 7300 - Indirect Costs	1,134,748.66	341	129,954.36	343	1,004,794.30	345	280,437.89		347	724,356.41	349
TOTAL					5,318,955.95	365			TOTAL	4,886,899.11	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).			
7. Unemployment Insurance.		3401 & 3402	385
8. Workers' Compensation Insurance.		3501 & 3502	390
9. OPEB, Active Employees (EC 41372).		3601 & 3602	392
10. Other Benefits (EC 22310).		3751 & 3752	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			
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.			57.94%
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)	57.94%
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).	4,886,899.11
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
Governmental Activities:							
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	70,473.00		603,757.00	
Compensated Absences Payable	23,092.36		23,092.36		13,418.66	9,673.70	
Governmental activities long-term liabilities	1,320,168.36	0.00	1,320,168.36	70,473.00	13,418.66	1,377,222.70	0.00
Business-Type Activities:							
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	6,101,005.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	257,425.96
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	82,126.33
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	288,692.57
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	356,998.60
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)				727,817.50
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	58,692.57
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)				5,174,454.78

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		399.40
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,955.57
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
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)	5,174,454.78	12,955.57
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%

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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,068,465.53		3,068,465.53			3,378,956.81
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	376.34		376.34			399.66
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	399.66		399.66	399.66		399.66
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			399.66			399.66
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	24,958.47		24,958.47	0.00		0.00
2. Timber Yield Tax (Object 8022)	43,429.85		43,429.85	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,504.88		2,504.88	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,465,847.29		2,465,847.29	2,714,512.00		2,714,512.00
5. Unsecured Roll Taxes (Object 8042)	75,698.52		75,698.52	0.00		0.00
6. Prior Years' Taxes (Object 8043)	2,399.38		2,399.38	0.00		0.00
7. Supplemental Taxes (Object 8044)	43,260.21		43,260.21	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	245,805.01		245,805.01	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	57.64		57.64	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,903,961.25	0.00	2,903,961.25	2,714,512.00	0.00	2,714,512.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,903,961.25	0.00	2,903,961.25	2,714,512.00	0.00	2,714,512.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			792.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			792.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,012,511.00		2,012,511.00	2,395,075.00		2,395,075.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,012,511.00	0.00	2,012,511.00	2,395,075.00	0.00	2,395,075.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,196,063.67		6,196,063.67	6,104,152.00		6,104,152.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	59,056.52		59,056.52	20,000.00		20,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,068,465.53			3,378,956.81
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0620			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,378,956.81			3,502,964.52
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,903,961.25			2,714,512.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			47,959.20			47,959.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			475,787.56			788,452.52
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			475,787.56			788,452.52
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			32,523.38			11,515.05
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,936,484.63			2,726,027.05
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			443,264.18			776,937.47
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,936,484.63			
b. State Subventions (Line D8)			443,264.18			
c. Less: Excluded Appropriations (Line C23)			792.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,378,956.81			

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) 17,374.36
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) 4,205,227.01

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) 0.41%

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. 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)	251,287.76
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	74,834.82
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)	3,290.48
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)	9.47
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)	329,422.53
9. Carry-Forward Adjustment (Part IV, Line F)	(52,090.58)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	277,331.95

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,034,236.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	623,548.85
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	219,649.51
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	70,210.87
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)	214,473.21
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,300.00
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)	40,559.86
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)	115,769.66
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)	799,265.24
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)	2,300.56
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	173,017.78
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,310,332.28

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)	6.20%
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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) (Line A10 divided by Line B18)	5.22%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>329,422.53</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(133,582.07)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(133,277.18)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.14%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.14%) times Part III, Line B18); zero if positive	<u>(104,181.15)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(104,181.15)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.24%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-52,090.58) is applied to the current year calculation and the remainder (\$-52,090.57) is deferred to one or more future years:	<u>5.22%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-34,727.05) is applied to the current year calculation and the remainder (\$-69,454.10) is deferred to one or more future years:	<u>5.55%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(52,090.58)</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	223,109.39	2,154.64	0.97%
01	3550	2,644.00	83.00	3.14%
01	7338	33,825.90	882.50	2.61%

Unaudited Actuals
2017-18 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	56,727.65		17,646.50	74,374.15
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)		56,727.65	0.00	17,646.50	74,374.15
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	672.76			672.76
3. Employee Benefits	3000-3999	131.95			131.95
4. Books and Supplies	4000-4999	26,039.43		9,059.38	35,098.81
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	14,086.40			14,086.40
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)		40,930.54	0.00	9,059.38	49,989.92
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	15,797.11	0.00	8,587.12	24,384.23
D. COMMENTS:					

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.

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	381,640.80	664.12	817,270.64	2,310.03	1,977.49
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			22.71	22.71	66.00	1.00	7.00
3100 Alternative Schools							
3200 Continuation Schools			0.32	0.32	0.50		
3300 Independent Study Centers			0.32	0.32	0.50		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education			0.70	0.70			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P			0.30	0.30			
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	24.35	24.35	67.00	1.00	7.00

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2					
Instructional Goals								
0001	Pre-Kindergarten	71,317.50	0.00	71,317.50	8,228.96		79,546.46	
1110	Regular Education, K-12	3,198,887.14	1,165,916.34	4,364,803.48	503,632.54		4,868,436.02	
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
3200	Continuation Schools	64,027.58	11,123.16	75,150.74	8,671.26		83,822.00	
3300	Independent Study Centers	41,320.30	11,123.16	52,443.46	6,051.18		58,494.64	
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
3800	Career Technical Education	98,082.00	10,990.28	109,072.28	12,585.30		121,657.58	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00	
4760	Bilingual	37,097.11	0.00	37,097.11	4,280.45		41,377.56	
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00	
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	27,694.22	4,710.12	32,404.34	3,738.97		36,143.31	
Other Goals								
7110	Nonagency - Educational	356,998.60	0.00	356,998.60	41,192.26		398,190.86	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	0.00	0.00	0.00	0.00		0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
Other Costs								
----	Food Services					231.26	231.26	
----	Enterprise					0.00	0.00	
----	Facilities Acquisition & Construction					0.00	0.00	
----	Other Outgo					393,142.31	393,142.31	
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	19,963.64		19,963.64	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00	
----	Total General Fund and Charter Schools Funds Expenditures	3,895,424.45	1,203,863.06	5,099,287.51	608,344.56	393,373.57	6,101,005.64	

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	71,317.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	71,317.50
1110	Regular Education, K-12	2,702,069.24	0.00	50,830.39	0.00	9,978.21	365,798.43	70,210.87			0.00	0.00	3,198,887.14
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	60,762.35	0.00	0.00	0.00	0.00	0.00	0.00			3,265.23	0.00	64,027.58
3300	Independent Study Centers	41,320.30	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	41,320.30
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	96,318.65	0.00	0.00	0.00	0.00	0.00	0.00			1,763.35	0.00	98,082.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	37,097.11	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	37,097.11
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	27,694.22	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	27,694.22
Other Goals													
7110	Nonagency - Educational	1,411.12	61,123.30	0.00	129,954.36	0.00	0.00	0.00	0.00	156,329.52	8,180.30	0.00	356,998.60
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		3,037,990.49	61,123.30	50,830.39	129,954.36	9,978.21	365,798.43	70,210.87	0.00	156,329.52	13,208.88	0.00	3,895,424.45

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	356,556.25	807,382.60	1,977.49	1,165,916.34	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	5,024.13	6,099.03	0.00	11,123.16	
3300	Independent Study Centers	5,024.13	6,099.03	0.00	11,123.16	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	10,990.28	0.00	0.00	10,990.28	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00	0.00
6000	ROC/P	4,710.12	0.00	0.00	4,710.12	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		382,304.91	819,580.66	1,977.49	1,203,863.06	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	214,473.21
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	17,300.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	251,287.76
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	125,283.60
5	Total Central Administration Costs in General Fund and Charter Schools Funds	608,344.57
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,895,424.45
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,203,863.06
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	5,099,287.51
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	173,017.78
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	173,017.78
D. Total Direct Charged and Allocated Costs (B3 + C5)		5,272,305.29
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.54%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	231.26				231.26
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				393,142.31	393,142.31
Total Other Costs	231.26	0.00	0.00	393,142.31	393,373.57

Description	2017-18 Actual	2018-19 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.4, B, and C)			
	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			
F. Program Specialist/Regionalized Services for NSS Apportionment			
G. Low Incidence Apportionment			
H. Out of Home Care Apportionment			
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			
J. Adjustment for NSS with Declining Enrollment			
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)			
	0.00	0.00	0.00%
L. Mental Health Apportionment			
M. Federal IDEA Local Assistance Grants - Preschool			
N. Federal IDEA - Section 619 Preschool			
O. Other Federal Discretionary Grants			
P. Other Adjustments			
Q. Total SELPA Revenues (Sum lines K through P)			
	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sierra County Office of Education (AW00)			
			0.00%
Sierra-Plumas Joint Unified (AW01)			
			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I,Q)			
	0.00	0.00	0.00%
Preparer Name: <u>Nona Griesert</u>			
Title: <u>Business Manager</u>			
Phone: <u>(530) 993-1660, x-120</u>			

Current LEA: 46-70177-0000000 Sierra-Plumas Joint Unified		
Selected SELPA: AW		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AW	Sierra County	

Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						288,692.57		
Fund Reconciliation					0.00		19,252.53	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
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								
Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
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								
Fund Reconciliation					58,692.57	0.00		19,252.53
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
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								
Fund Reconciliation						0.00		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					230,000.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		

Unaudited Actuals
2017-18 Unaudited 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 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								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	288,692.57	288,692.57	19,252.53	19,252.53

LOYALTON ELEMENTARY SCHOOL SURPLUS PROPERTY

Surplus Items: 1 (ONE) – Upright Piano

Piano is old (age unknown), asset tag is not listed on inventory. Leg broken, very poor shape. Not able to be used. No value given to asset.

Recommendation: Surplus item, remove from site and dispose.

ATTACHMENT 3
California Energy Commission
School Bus Replacement Program
Governing Board Resolution

RESOLUTION NO. 19-004D

Resolution of Sierra-Plumas Joint Unified School District School Board

WHEREAS, the California Energy Commission's School Bus Replacement Program provides grant funding to public school districts and county offices of education to replace old diesel school buses; and

WHEREAS, Sierra-Plumas Joint Unified School District School Board authorizes
SCHOOL BOARD

SCOE/SPJUSD Business Manager to apply for school bus grant
Individual or Job Title

funding from the California Energy Commission to replace an old school bus(es).

BE IT ALSO RESOLVED, that if recommended for funding by the California Energy Commission, the SPJUSD Governing Board authorizes Sierra-Plumas Joint USD
Governing Body *School District*
to accept a grant for a school bus replacement and vehicle infrastructure.

BE IT FURTHER RESOLVED, that SCOE/SPJUSD Business Manager is hereby
Title of School District Official
authorized and empowered to execute in the name of Sierra-Plumas Joint USD
School District
all necessary documents to implement and carry out the purpose of this resolution, and to undertake all actions necessary to undertake and complete the projects.

Passed, Approved and Adopted this 11th day of September, 2018.
Month *Year*

Governing Board Representatives:
