

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

March 12, 2019

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. Correspondence

- a. Letter from California Department of Education, 2018-19 First Interim Reports not yet approved due to LCAP^^

2. Superintendent's Report

- a. Report on Northern California Superintendents Meeting
- b. Update on Deferred Maintenance Plan
- c. Update on LHS Math Position
- d. 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	K	SPJUSD	Tahoe-Truckee	Work in Truckee	Yes

3. Business Report

- a. Account Object Summary-Balance from 07/01/2018 to 02/28/2019**
- b. Sixth Month Enrollments for the 2018-2019 School Year**

4. Staff Reports (5 minutes)

5. Board Member Reports (5 minutes)

6. 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 February 12, 2019**
2. Approval of Board Report-Checks Dated 02/01/2019 through 02/28/2109**
3. Authorization for Superintendent to enter into the Interlocal Contract with Washoe County School District, Contract 2019-08D**
4. Approval of Assignment of Joel Armstrong, Loyalton High School 2018-2019 Golf Coach

F. ACTION ITEMS

1. New Business

- a. Approval of School Accountability Report Cards for 2017-2018:
 1. Downieville Elementary School**
 2. Downieville Jr./Sr. High School**
- b. Approval of 2018-2019 Second Interim Reports as of January 31, 2019**
- c. Review bids and award contract for auditing services for fiscal years 2018-2019, 2019-2020 and 2020-2021^^
- d. Approval of 2019-2020 School Calendar^^ (Adrienne)
- e. Approval of California Department of Education Form J-13A for 2018-2019 Request for Allowance of Attendance Due to Emergency Conditions**
- f. Accept Letter of Resignation from Maire McDermid, Downieville, 1.0 FTE, 4-6th Grade Teacher, Effective June 30, 2019**
- g. Authorization to fill 4-6th Grade Teacher, Downieville, 1.0 FTE
- h. Accept Letter of Retirement from Susan Gressel, Loyalton High School Teacher, 1.0 FTE, Effective June 30, 2019**
- i. Accept Letter of Retirement from Laura Calabrese, Loyalton High School Teacher, 1.0 FTE, Effective June 30, 2019**
- j. Authorization to fill two Loyalton High School Teacher positions, 1.0 FTE
- k. Approval of Safe Schools Plan, annual review and revisions^^
(this plan can be found in its entirety on our website,
http://www.sierracountyofficeofeducation.org/upload/?show=/SCHOOL_SAFETY_PLAN/)

PUBLIC HEARING – Collective Bargaining Disclosure Statement

- l. Public Hearing to receive public comment regarding Collective Bargaining Agreement (Items m-o)
- m. Presentation and Approval of the Tentative Collective Bargaining Agreement for Administrative Employees, 2018-2019 Negotiations for salary and benefits^^
- n. Presentation and Approval of the Tentative Collective Bargaining Agreement for Classified Management Employees, 2018-2019 Negotiations for salary and benefits^^
- o. Presentation and Approval of the Tentative Collective Bargaining Agreement for Confidential Employees, 2018-2019 Negotiations for salary and benefits^^
- p. Approval of Addendum to Agreement 2019-02D with Dr. Merrill M. Grant, Superintendent**
- q. Discussion and possible dates for 2019 Board Planning Retreat

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- r. Administrative Regulation 3311.1—Uniform Public Construction Cost Accounting Procedures, *NEW^^*
- s. Administrative Regulation 3543—Transportation Safety and Emergencies, *revisions^^*
- t. Administrative Regulation 5113—Absences and Excuses, *revisions^^*
- u. Administrative Regulation 5131.41—Use of Seclusion and Restraint, *NEW^^*
- v. Board Policy 5141.52—Suicide Prevention, *revisions^^*
- w. Administrative Regulation 5141.52—Suicide Prevention, *revisions^^*
- x. Board Policy 5144—Discipline, *revisions^^*
- y. Administrative Regulation 5144—Discipline, *revisions^^*
- z. Board Policy 5146—Married/Pregnant/Parenting Students, *revisions^^*
- aa. Board Policy 4161.9/4261.9/4361.9—Catastrophic Leave Program, *NEW^^*
- bb. Administrative Regulation 4161.9/4261.9/4361.9—Catastrophic Leave Program, *NEW^^*
- cc. Board Policy 6146.1—High School Graduation Requirements, *revisions^^*
- dd. Administrative Regulation 6183—Home and Hospital Instruction, *revisions^^*

G. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on April 9, 2019 at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
- 2. Suggested Agenda Items
 - a. _____
 - b. _____

H. ADJOURN



Dr. Merrill M. Grant, Superintendent

** enclosed

* handout

^^ County agenda backup

Balances through February						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,671,079.00	1,682,596.00	645,521.20	982,631.05	54,443.75
1115	Extra Duty Hourly	5,000.00	5,000.00		4,160.00	840.00
1120	Certificated Substitutes	26,394.00	29,783.00		51,751.21	21,968.21-
1300	Certificated Superv/Admin Sala	227,403.00	227,403.00	75,801.36	151,602.72	1.08-
1310	Teacher In Charge/Head Teacher	4,002.00	14,002.00	4,000.00	6,000.00	4,002.00
	Total for Object 1000	1,933,878.00	1,958,784.00	725,322.56	1,196,144.98	37,316.46
2100	Instructional Aides Salaries	208,195.00	198,267.00	76,029.87	106,685.35	15,551.78
2115	Inst. Aide Extra Duty		3,063.00		1,025.16	2,037.84
2120	Instructional Aides Substitute	7,000.00	7,000.00		2,437.59	4,562.41
2200	Classified Support Salaries	313,324.00	331,278.00	96,554.99	191,625.33	43,097.68
2201	Bus Driver	63,695.00	59,244.00	20,130.83	27,622.00	11,491.17
2215	Classified Extra Duty	6,000.00	6,000.00		6,315.12	315.12-
2220	Classified Support Substitute	35,000.00	35,000.00		20,770.14	14,229.86
2300	Classified Sup/Admin Salaries	89,367.00	89,251.00	28,889.00	58,858.00	1,504.00
2400	Clerical & Office Salaries	142,980.00	142,600.00	48,856.25	84,221.18	9,522.57
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00		3,789.43	1,210.57
2900	Other Classified Salaries	10,597.00	10,658.00	2,570.77	5,898.22	2,189.01
2915	Other Classified Extra Duty		500.00		38.23	461.77
2920	Other Classified Substitutes S				57.00	57.00-
	Total for Object 2000	881,158.00	887,861.00	273,031.71	509,342.75	105,486.54
3101	State Teachers Retirement Syst	439,596.00	443,629.00	113,185.04	179,882.41	150,561.55
3102	State Teachers Retirement Syst	8,784.00	8,784.00			8,784.00
3201	Public Employees Retirement Sy		193.00		346.77	153.77-
3202	Public Employees Retirement Sy	128,414.00	130,944.00	41,598.56	79,959.43	9,386.01
3311	OASDI-Certificated Positions	1,459.00	2,586.00		1,657.03	928.97
3312	OASDI-Classified Positions	53,909.00	53,037.00	16,269.02	30,356.86	6,411.12
3321	Medicare-Certificated Position	24,949.00	25,806.00	9,414.08	16,099.90	292.02
3322	Medicare-Classified Positions	12,624.00	12,459.00	3,804.77	7,109.91	1,544.32
3401	Health & Welfare -Certificated	444,077.00	448,712.00	169,705.64	275,653.24	3,353.12
3402	Health & Welfare-Classified Po	184,059.00	198,393.00	74,164.08	139,754.30	15,525.38-
3501	State Unemployment Insurance-C	970.00	990.00	362.72	614.92	12.36
3502	State Unemployment Insurance-	450.00	444.00	136.38	253.96	53.66
3601	Workers' Compensation Insuranc	61,927.00	56,731.00	20,948.00	34,697.21	1,085.79
3602	Workers' Compensation Insuranc	29,892.00	26,409.00	8,063.14	15,067.32	3,278.54
3901	Other Benefits, Certificated P	31,582.00	14,398.00		31,382.58	16,984.58-
3902	Other Benefits, Classified Pos				2,660.00	2,660.00-

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2019, Period = 8, 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 February							Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Fund 01 - General FD (continued)							
Total for Object 3000		1,422,692.00	1,423,515.00	457,651.43	815,495.84	150,367.73	
4100	Textbooks	68,375.00	52,000.00	3,574.08	15,448.92	32,977.00	
4200	Books Other Than Textbooks	5,500.00	750.00	104.86		645.14	
4300	Class Mat'l and Supplies	45,475.00	48,431.00	5,565.78	30,080.65	12,784.57	
4301	Class Consumable Mat'l	5,000.00	6,250.00	988.26	6,957.95	1,696.21	
4302	Class Paper/Toner	9,500.00	10,250.00		9,375.94	874.06	
4305	Other Student M&S	23,415.00	28,467.00	7,868.09	18,433.31	2,165.60	
4320	Custodial Grounds Supplies	42,495.00	43,250.00	5,663.98	22,188.65	15,397.37	
4330	Office Supplies	16,119.00	24,990.00	1,585.44	7,914.73	15,489.83	
4350	Vehicle Maint. M&S	26,373.00	26,379.00	2,319.45	7,146.67	16,912.88	
4351	Vehicle FUEL	25,525.00	29,025.00	14,708.55	13,272.48	1,043.97	
4399	M&S Misc -undesignated	40,000.00	20,000.00			20,000.00	
4400	Non-Capital Equipment (Up to \$	56,800.00	118,729.00	15,459.64	64,434.37	38,834.99	
Total for Object 4000		364,577.00	408,521.00	57,838.13	195,253.67	155,429.20	
5100	Subagreement for Services	176,461.00	180,000.00	52,999.95	106,000.05	21,000.00	
5200	Travel & Conferences	63,256.00	58,927.00	7,639.82	41,759.15	9,528.03	
5300	Dues & Membership	9,063.00	11,754.00	817.72	8,062.60	2,873.68	
5400	Insurance-Fire, liability, etc	55,080.00	60,000.00		58,404.05	1,595.95	
5510	Power	91,652.00	94,201.00	50,931.77	39,025.23	4,244.00	
5520	Garbage	12,813.00	8,100.00	3,624.60	2,184.60	2,290.80	
5530	Water	64,350.00	54,350.00	23,622.98	27,377.01	3,350.01	
5540	Propane	65,000.00	59,125.00	20,290.46	30,234.80	8,599.74	
5590	Miscellaneous Utilities	15,500.00	14,000.00	6,006.08	5,993.92	2,000.00	
5600	Rentals, Leases & Repairs	106,558.00	106,558.00	62,010.10	40,716.92	3,830.98	
5800	Services & Operating Expense	4,300.00	4,200.00	900.00	750.00	2,550.00	
5810	Legal Expenses	7,078.00	7,078.00	1,595.00	10,175.00	4,692.00	
5812	Board Election Expense	2,500.00	2,500.00		2,097.51	402.49	
5840	Audit Expense	17,000.00	17,600.00	5,000.00	12,600.00	.00	
5860	Solid Waste Tax	12,161.00	11,211.00		10,569.32	641.68	
5890	Contracts/Service	638,277.00	646,625.00	326,742.59	261,629.68	58,252.73	
5899	SCOE Interagency Reimburse			9,368.78	6,263.78	15,632.56	
5900	Communications	3,875.00	3,950.00		2,965.25	984.75	
5910	Telephone-Monthly Service	17,252.00	12,152.00	4,073.32	3,415.35	4,663.33	
5920	T Lines	4,800.00	2,100.00			2,100.00	
5990	Other Communications	225.00	500.00		229.69	270.31	
Total for Object 5000		1,367,201.00	1,354,931.00	575,623.17	670,453.91	108,853.92	

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2019, Period = 8, 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 February						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
6400	Equipment	100,957.00	142,282.00		119,076.94	23,205.06
6500	Equipment Replacement	66,625.00	118,832.00		103,832.00	15,000.00
	Total for Object 6000	167,582.00	261,114.00	.00	222,908.94	38,205.06
7110	Out-of-State Tuition	104,450.00	104,450.00		17,884.42	122,334.42
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	17,884.42	200,924.42
	Total for Fund 01 and Expense accounts	6,320,128.00	6,477,766.00	2,089,467.00	3,591,715.67	796,583.33
Fund 13 - Cafeteria						
2200	Classified Support Salaries	74,507.00	74,501.00	32,138.05	42,541.49	178.54
2215	Classified Extra Duty	500.00	607.00		714.83	107.83
2220	Classified Support Substitute	1,250.00	1,250.00		218.96	1,031.04
	Total for Object 2000	76,257.00	76,358.00	32,138.05	43,475.28	744.67
3202	Public Employees Retirement Sy	10,113.00	10,399.00	4,127.60	6,307.85	36.45
3312	OASDI-Classified Positions	4,568.00	4,499.00	1,928.38	2,599.25	28.63
3322	Medicare-Classified Positions	1,069.00	1,052.00	451.00	607.89	6.89
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	7,014.64	10,521.96	.40
3502	State Unemployment Insurance-	39.00	38.00	16.08	21.71	.21
3602	Workers' Compensation Insuranc	2,529.00	2,229.00	955.72	1,288.14	14.86
	Total for Object 3000	35,855.00	35,754.00	14,493.42	21,346.80	86.22
4340	Food Service	9,011.00	9,011.00	3,906.95	2,102.97	3,001.08
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00		2,343.23	2,656.77
4700	Food	54,580.00	54,580.00	19,383.92	33,383.16	1,812.92
	Total for Object 4000	68,591.00	68,591.00	23,290.87	37,829.36	7,470.77
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	4,000.00	4,000.00		2,500.00	1,500.00
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	2,834.00	3,953.00
	Total for Fund 13 and Expense accounts	187,890.00	187,890.00	70,322.34	105,485.44	12,082.22
Fund 40 - Dist Build						
6200	Building & Improvements		59,705.00			59,705.00

Balances through February						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 40 - Dist Build (continued)						
6500	Equipment Replacement		168,106.00		98,019.66	70,086.34
Total for Fund 40, Expense accounts and Object 6000		.00	227,811.00	.00	98,019.66	129,791.34
Fund 73 - Bechen						
5800	Services & Operating Expense	6,000.00	6,000.00		6,000.00-	12,000.00
Total for Fund 73, Expense accounts and Object 5000		6,000.00	6,000.00	.00	6,000.00-	12,000.00
Total for Org 006 - Sierra-Plumas Joint Unified School District		6,514,018.00	6,899,467.00	2,159,789.34	3,789,220.77	950,456.89

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	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP/SDC	TOTAL
September	1	197	60	106	26	21	2	included in site #	412
October	2	198	58	107	27	22	1	included in site #	413
November	3	199	58	107	28	23	2	included in site #	417
December	4	200	58	107	28	24	1	included in site #	418
January	5	203	58	110	30	28	1	included in site #	430
February	6	201	58	111	29	28	1	included in site #	428
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

February 22, 2019: -2

Long Term ISP: LES 6 LHS 4

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

January 8, 2019

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

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

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 6:50pm.

B. ROLL CALL

PRESENT: Mike Moore, President
Allen Wright, Vice President
Jenny Gant, Clerk
Andy Genasci, Member
Patty Hall, Member

ABSENT: None

C. APPROVAL OF AGENDA

HALL with removal of F, 1, c. Second by GENASCI.
5/0

D. INFORMATION/DISCUSSION ITEMS

1. Correspondence

- a. Letter of Compliment from Samantha Ingle
SAMANTHA present—gave OK for Sierra Booster to print as well

2. Superintendent's Report

- a. Governor's 2019-2020 Budget Update—Governor Newsom just inaugurated. Formal budget will roll out this Thursday, January 10, 2019. More to come on how that will impact our district.
- b. ALICE Training—next phase
Continuing education for all staff. BlendEd with online tutorials to supplement and reiterate the in-person training sessions being held throughout the year.
- c. Update on LHS Math Teacher vacancy
Have an interested party without a teaching credential, but working with him to get in as a long-term sub—has extensive mathematics training and application through his work experience. Still advertising for full-time math position.
- d. Leave of Absence Letter from Michelle Jacobsen, Classroom Specialist—Has a sub in place during time out.
- e. Leave of Absence Letter for Pat Doyle, 6th Grade Teacher—Has a sub in place, out until about April 1
- f. Leave of Absence Letter from Joani Fillman, Transportation Clerk/Bus Driver—Out at least through month of January
- g. Most Recent Inter-District Variance Requests

3. Most Recent Inter-District Variance Requests Business Report

- a. Account Object Summary-Balance from 07/01/18 to 12/31/2018
- b. Fourth Month Enrollments for the 2018-2019 School Year

4. Staff Reports

- a. LES—CERESOLA: Grant from SSF for Science Night. Parents' Club fundraiser is set for February 9th at Golden West (adults only). Basketball tournament next week with 41 teams.
- b. LHS—JONES: End of semester finals next week. Vaping issues right before winter break—implementing deterrent tactics. Looking into a grant for detectors for bathrooms that send out notifications of vaping and/or elevated noise. Many vaping devices are nearly impossible to detect.
- c. DVL—GRANT: Basketball is main activity right now. End of semester finals coming up. CASP testing coming up.

5. Board Members' Report

- a. WRIGHT: Will be visiting DVL site to become aware of the facility needs/issues based on FIT. Mountain Bike sports club is forming in DVL.
- b. MOORE: Also intend to get around to visiting school sites along with Trustee HALL in the near future to determine and discuss any facility issues/concerns.

6. Public Comment

- a. Current location – *none*
- b. Videoconference location – *none*

E. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held December 11, 2018
2. Approval of Board Report-Checks Dated 12/01/2018 through 12/31/2018
3. Approval of Quarterly Report on Williams Uniform Complaints for quarter ending 12/31/2018. It is required per Education Code 35186 section (d) *that a school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district.* No complaints regarding textbooks and instructional materials, teacher vacancy or misassignment or conditions of facilities were filed with Sierra County Office of Education during the quarter ending 12/31/2018.
4. Approval of Pesticide Use Reporting for 2018 (DO, LES, LHS)
5. Approval of the Integrated Pest Management Plan for 2019
HALL/WRIGHT
5/0

F. ACTION ITEMS

1. New Business

- a. Outlay of IT Infrastructure—*discussion only*
GRANT: Current Tech Director attends weekly Leadership meetings. There are also site techs that deal with minor tech repairs and problems at each site. Updating technology as we can for both students and teachers. Reestablishing Tech Task Force will be beneficial to continue customizing wants and needs of our students and teachers.
MOORE: Appointing GENASCI (for Loyalton side) and WRIGHT (for Downieville side) to be on the Technology Task Force
- ~~b.a. Presentation of California Accountability Dashboard~~
- ~~e.b. Acceptance of Fiscal Year 2017-2018 Audited Actuals—move to next month, audit report not yet available~~
- ~~d.c. Update on Electric Buses and Charging Stations—discussion only~~
GRIESERT: Will prepare information to vote on at next meeting in February.

- d. Presentation of California Accountability Dashboard
Overview of website to see how our district is doing (GRANT & MESCHERY)
<https://www.caschooldashboard.org/>
- e. Accept letter of resignation from Laraine Sei, School Secretary, 1.0 FTE
Loyalton Elementary, effective December 17, 2018
HALL/GENASCI
5/0
- f. Accept letter of resignation from Miranda Jacobsen, Noon Supervisor,
Loyalton Elementary, .33 FTE, effective December 21, 2018
HALL/WRIGHT
5/0
- g. Authorization to fill School Secretary position, Loyalton Elementary, 1.0 FTE
HALL/GANT
5/0
- h. Authorization to fill Instructional Aide position, Loyalton Elementary, .5 FTE
GANT/HALL
5/0
- i. Mid-Year Update: Superintendent Goals—*discussion only*
Overview from Superintendent GRANT. Would like to see Board goals
discussed and developed to add direction to Superintendent and District goals.

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- j. Board Policy 0420—School Plans/Site Councils, *revisions*
- k. Administrative Regulation 0420—School Plans/Site Councils, *revisions*
- l. Board Policy 0450—Comprehensive Safety Plan, *Choose Option 1 or 2*
- m. Administrative Regulation 0450—Comprehensive Safety Plan, *revisions*
- n. Board Policy 0460—Local Control Accountability Plan, *revisions*
- o. Administrative Regulation 0460—Local Control Accountability Plan, *revisions*
- p. Administrative Regulation 1220—Citizen Advisory Committees, *revisions*
- q. Administrative Regulation 4200—Classified Personnel, *Choose Option 1 or 2*
- r. Board Bylaw 9322—Agenda/Meeting Materials, *revisions*
- s. Board Bylaw 9324—Minutes and Recordings, *revisions*
- t. Exhibit 4119.23/4219.23/4319.23 —Unauthorized Release of
Confidential/Privileged Information, *revisions*
HALL motioned to approve policies as they were approved in the County meeting.
Second by GANT.
5/0

G. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on February 12, 2019 at Downieville School,
130 School St, Downieville CA 95936 beginning with Closed Session as needed at
5:00pm and the Regular Board Meeting following the Sierra County Board of Education
meeting at 6:00pm.


2. Suggested Agenda Items

- a. Try to schedule Sherriff Mike Fisher to be here for a Closed Session (*as discussed at end of County meeting earlier*)


H. ADJOURN at 7:58pm

HALL/WRIGHT

5/0



Jenny Gant, Clerk



Dr. Merrill M. Grant, Superintendent

Checks Dated 02/01/2019 through 02/28/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00083039	02/05/2019	A & A HEATING, INC.	01-5600	HEATING REPAIR		650.00
00083040	02/05/2019	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES		608.36
00083041	02/05/2019	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		21.69
00083042	02/05/2019	CEV MULTIMEDIA, LTD.	01-4300	ICEV		850.00
00083043	02/05/2019	DEPARTMENT OF GENERAL SERVICES	40-6500	ALTERATIONS		602.29
00083044	02/05/2019	SARAH FEE	73-9510	SCHOLARSHIP		2,000.00
00083045	02/05/2019	GIRARD, EDWARDS, STEVENS & TUCKER LLP	01-5810	LEGAL FEES		6,417.50
00083046	02/05/2019	BOWDY GRIFFIN	73-9510	SCHOLARSHIP		2,000.00
00083047	02/05/2019	HUNT & SONS, INC.	01-5590	Heating oil		893.45
00083048	02/05/2019	JONES PRECISION KEY & LOCK	01-5890	KEYS		20.69
00083049	02/05/2019	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00083050	02/05/2019	LEARNING A-Z	01-5890	RAZ KIDS LICENSE		164.92
00083051	02/05/2019	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	5,589.56	
			01-5899	ELECTRIC - LOYALTON SITES	379.23	5,968.79
00083052	02/05/2019	LOYALTON BOOSTER CLUB	01-4305	FUEL REIMBURSEMENT		164.13
00083053	02/05/2019	MEGAN A. MESCHERY	01-5200	REGISTRATION		300.00
00083054	02/05/2019	MISITA TREE & LAND INC.	01-5890	TREE REMOVAL/CLEANUP		2,700.00
00083055	02/05/2019	MIKE MOORE	01-4330	PRINTER INK	61.99	
			76-9576	H/W REIMBURSEMENT	794.47	856.46
00083056	02/05/2019	NATIONAL FFA ORGANIZATION	01-5200	National Convention Fees		180.00
00083057	02/05/2019	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	104.12	
			13-4700	CAFE FOOD/SUPPLIES	1,472.62	1,576.74
00083058	02/05/2019	OFFICE DEPOT	01-4301	Expo Markers	51.78	
			01-4330	OFFICE SUPPLIES	415.49	
				Supplies	182.34	
			01-5899	OFFICE SUPPLIES	115.85	765.46
00083059	02/05/2019	OLIVER WORLDCLASS LABS	01-4400	PROJECTORS		2,584.94
00083060	02/05/2019	PACIFIC GAS & ELECTRIC COMPANY	01-5510	ELECTRIC		23.98
00083061	02/05/2019	PITNEY BOWES	01-4330	POSTAGE SUPPLIES		86.59
00083062	02/05/2019	POWERSCHOOL GROUP LLC	01-5890	POWERSCHOOL HOSTING		2,652.25
00083063	02/05/2019	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		191.03
00083064	02/05/2019	PROMEVO, LLC	01-4400	CHROMEBOOKS		2,414.53
00083065	02/05/2019	PROTECH PROJECTION SYS INC. HINCKLEY CORPORATE PARK	01-4400	DOCUMENT CAMERA	627.41	
				DOCUMENT CAMERAS	4,391.89	
				Unpaid Sales Tax	339.30-	4,680.00
00083066	02/05/2019	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	126.89	

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 02/01/2019 through 02/28/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00083066	02/05/2019	RAY MORGAN COMPANY	01-5600	COPIER MAINT. LHS/LES	587.64	
				COPIERS	73.44	
			01-5899	COPIERS	24.48	812.45
00083067	02/05/2019	REED'S LOCKSMITHING, INC.	01-4320	KEYS		7.60
00083068	02/05/2019	RHP MECHANICAL SYSTEMS	01-5600	HEATER REPAIR.		517.50
00083069	02/05/2019	SCHOOL NURSE SUPPLY	01-4330	EYE TEST SUPPLIES		222.74
00083070	02/05/2019	LARAIN SEI	01-5890	REIMBURSE FINGERPRINTING		104.00
00083071	02/05/2019	SEQUOIA FLORAL INTERNATIONAL	01-4300	Floral Supplies		171.22
00083072	02/05/2019	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00083073	02/05/2019	SIERRA COUNTY CLERK-RECORDER	01-5812	ELECTION COSTS		510.98
00083074	02/05/2019	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	364.10	
			01-5899	GARBAGE SERVICE	9.90	374.00
00083075	02/05/2019	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		144.58
00083076	02/05/2019	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.01	
			01-5890	TRANSPORTATION	2,083.33	15,333.34
00083077	02/05/2019	CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	13-8634	SALES & USE TAX		17.00
00083078	02/05/2019	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		79.00
00083079	02/05/2019	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		128.00
00083080	02/05/2019	TRI COUNTY SCHOOLS INS. GR.	01-5300	AUX FEES	125.00	
			01-9535	FEB 19 HEALTH INSURANCE	11,050.00	
			76-9576	FEB 19 HEALTH INSURANCE	68,068.74	79,243.74
00083081	02/05/2019	U.S. BANK	01-4300	Adobe Creative Cloud	29.99	
				Class supplies	69.50	
				CLASSROOM SUPPLIES	470.03	
				TECH SUPPLIES	412.78	
			01-4301	Easel Pad	30.86	
				Supplies	266.90	
			01-4305	FIELD TRIP FUEL	74.95	
				FUEL FOR SPORTS	37.56	
			01-4320	BUS DRIVER SUPPLIES	59.88	
				CHAIR DOLLY	115.21	
				Hose Valve	41.55	
				Maint. Supplies	25.45	
			01-4330	ADOBE PRO SUBSCRIPTION	11.24	
				DOMAIN REGISTRATION/ANTIVIRUS	82.49	
			01-4351	FUEL FOR MAINTENANCE	89.98	

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 02/01/2019 through 02/28/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00083081	02/05/2019	U.S. BANK	01-4400	TECH SUPPLIES	1,445.49	
			01-5200	HOTEL ACCOMODATIONS	216.70	
				HOTEL/RENTAL CAR - POWERSCHOOL	75.18	
			01-5890	DOMAIN REGISTRATION/ANTIVIRUS	27.50	
				LOG ME IN/JOIN ME SUBSCRIPTION	239.88	
				TECH SUPPLIES	111.00	
			01-5899	ADOBE PRO SUBSCRIPTION	3.75	
				CLASSROOM SUPPLIES	25.56	
				HOTEL ACCOMODATIONS	216.70	
				HOTEL/RENTAL CAR - POWERSCHOOL	676.67	
			01-9210	TECH SUPPLIES	58.61	4,915.41
00083082	02/05/2019	UC REGENTS CA HIST-SOCIAL SCIENCE PROJECT	01-5200	JOB FAIR REGISTRATION		350.00
00083083	02/05/2019	US FOODSERVICE, INC.	13-4340	CAFETERIA - FOOD AND SUPPLIES	208.55	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	2,463.73	2,672.28
00083084	02/05/2019	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE		171.52
00083085	02/05/2019	VOCABULARYSPELLINGCITY.COM	01-4300	Spelling membership renewal		391.50
00083086	02/05/2019	VOYAGER FLEET SYSTEMS INC.	01-4305	FIELD TRIP FUEL	41.72	
				FUEL FOR ATHLETIC TRIPS	837.52	
			01-4351	BUS FUEL	3,352.45	
				Fuel for Maintenance	166.18	
			01-5200	FIELD TRIP FUEL	25.20	
				FUEL FOR FFA	99.98	
			01-5899	Fuel for Maintenance	25.27	4,548.32
00083087	02/15/2019	ACTION FENCING	01-5600	FENCING REPAIR		9,200.00
00083088	02/15/2019	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		117.96
00083089	02/15/2019	CAMILLE ALFRED	01-5200	PER DIEM, AIRLINE		144.00
00083090	02/15/2019	AMERIGAS	01-5540	PROPANE	8,730.23	
			01-5899	PROPANE	228.02	8,958.25
00083091	02/15/2019	AT&T	01-5890	PHONE SERVICES	38.17	
			01-5910	PHONE SERVICES	50.08	88.25
00083092	02/15/2019	AT&T	01-5910	PHONE SERVICES		270.75
00083093	02/15/2019	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		150.12
00083094	02/15/2019	BRADY INDUSTRIES	01-4320	Supplies		147.36
00083095	02/15/2019	BUREAU OF EDUCATION & RESEARCH ATTN: ACCOUNTS RECEIVABLE	01-5200	REGISTRATION		269.00
00083096	02/15/2019	KATIE CAMPBELL	01-5200	AD CONFERENCE		667.92
00083097	02/15/2019	CAROLINA BIOLOGICAL SUPP. CO	01-4301	Supplies		349.08
00083098	02/15/2019	CIF STATE OFFICE	01-5200	NIAAA CERTIFICATION		155.00

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 02/01/2019 through 02/28/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00083099	02/15/2019	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,864.56	
			01-5899	WATER AND SEWER - LOYALTON SITES	231.87	4,096.43
00083100	02/15/2019	CSADA	01-5200	AD CONFERENCE	400.00	
			01-5300	CSADA MEMBERSHIP	50.00	450.00
00083101	02/15/2019	CURRENT ELECTRIC & ALARM, INC.	01-5600	ALARM MONITORING	573.75	
			01-5899	ALARM MONITORING	26.25	600.00
00083102	02/15/2019	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		51.50
00083103	02/15/2019	EZRA EBERHART CAL STATE CHANNEL ISLANDS	73-9510	SCHOLARSHIP		2,000.00
00083104	02/15/2019	HOTEL DIAMOND	01-5200	HOTEL ACCOMODATIONS		155.70
00083105	02/15/2019	HUNT & SONS, INC.	01-5590	Heating oil		676.88
00083106	02/15/2019	AUTUMN LONG-MCGIE	01-4305	FUEL REIMBURSEMENT		52.56
00083107	02/15/2019	LOVE AND LOGIC	01-5200	REGISTRATION		109.00
00083108	02/15/2019	LOYALTON BOOSTER CLUB	01-4305	FUEL REIMBURSEMENT		380.18
00083109	02/15/2019	MEGAN A. MESCHERY	01-5200	PROMO MATERIALS		363.79
00083110	02/15/2019	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		1,124.25
00083111	02/15/2019	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		25.00
00083112	02/15/2019	NORTHAM DISTRIBUTING, INC.	13-4700	CAFE FOOD/SUPPLIES		449.72
00083113	02/15/2019	OFFICE DEPOT	01-4300	Supplies		262.72
00083114	02/15/2019	PERSONNEL CONCEPTS	01-4330	LABOR LAW POSTERS		373.42
00083115	02/15/2019	PLACER COUNTY OFFICE OF EDUCATION	01-5200	BTSA PROGRAM		4,100.00
00083116	02/15/2019	PLUMAS COUNTY CLERK-RECORDER REGISTRAR	01-5812	ELECTION COSTS		586.53
00083117	02/15/2019	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		44.17
00083118	02/15/2019	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	136.27	
				COPIER MAINT.	72.90	
				COPIER MAINT. LHS/LES	546.53	
			01-5899	COPIER MAINT.	24.30	780.00
00083119	02/15/2019	REED'S LOCKSMITHING, INC.	01-4320	KEYS		39.87
00083120	02/15/2019	SCHOOL SPECIALTY	01-4301	CLASSROOM SUPPLIES		22.38
00083121	02/15/2019	SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.00
00083122	02/15/2019	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		27.50
00083123	02/15/2019	SIERRA HARDWARE	01-4320	MAINTENANCE SUPPLIES		143.48
00083124	02/15/2019	SIERRA VALLEY HOME CENTER	01-4300	MISC AG SUPPLIES	104.64	
			01-4320	CUSTODIAL & MAINT. SUPPLIES	69.59	
				MAINT. SUPPLIES	155.10	329.33
00083125	02/15/2019	SIERRA-PLUMAS JOINT UNIFIED	01-8699	ASB REIMBURSEMENT		200.00
00083126	02/15/2019	SIERRA-PLUMAS JOINT UNIFIED B-WARRANTS	01-5890	BANK SERVICE FEES		15.00

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 02/01/2019 through 02/28/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00083127	02/15/2019	SMARTWATT ENERGY, INC	40-6500	BOILER PROJECT	4,352.00	
			40-9515	BOILER PROJECT	22,653.85	27,005.85
00083128	02/15/2019	STAPLES ADVANTAGE	01-4300	Classroom supplies	78.83	
			01-4301	Classroom supplies	56.92	
				Supplies	271.94	
				Toner for printer	8.78	
			01-4302	Paper & Supplies	1,093.63	
				toner	1,631.21-	
				Toner for printer	123.32	
			01-4330	Office chair	214.49	
				OFFICE SUPPLIES	224.99	
				Paper & Supplies	18.07	
			01-5899	OFFICE SUPPLIES	74.99	534.75
00083129	02/15/2019	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING	113.00	
			01-5899	EMPLOYMENT FINGERPRINTING	64.00	177.00
00083130	02/15/2019	TOWN & COUNTRY HOTEL AND CONVENTION CENTER	01-5200	AD CONFERENCE		975.73
00083131	02/15/2019	US FOODSERVICE, INC.	13-4340	CAFETERIA - FOOD AND SUPPLIES	108.45	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	806.47	914.92
00083132	02/15/2019	VOYAGER FLEET SYSTEMS INC.	01-4305	FUEL FOR ATHLETIC TRIPS	291.06	
			01-4351	BUS FUEL	678.25	
				Fuel for Maintenance	154.82	
			01-5200	FUEL FOR FFA	139.83	
			01-5899	Fuel for Maintenance	57.96	1,321.92
00083133	02/15/2019	ALLEN WRIGHT	01-5200	MILEAGE		21.75
Total Number of Checks					95	219,657.50

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	82	110,535.34
13	Cafeteria Fund	8	6,990.11
40	Special Reserve for Capital Ou	2	27,608.14
73	Foundation Trust (Bechen)	3	6,000.00
76	Warrant/Pass Though (payroll)	2	68,863.21

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 02/01/2019 through 02/28/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	95		219,996.80	
		Less Unpaid Sales Tax Liability			339.30	
		Net (Check Amount)			219,657.50	

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



INTERLOCAL CONTRACT TO ATTEND WASHOE COUNTY SCHOOL DISTRICT

THIS INTERLOCAL CONTRACT (the "Agreement") made and entered into this day of March 12, 2019, by and between **SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT**, hereinafter referred to as the "SPJUSD", and the WASHOE COUNTY SCHOOL DISTRICT, hereinafter referred to as the "WCSD" or "Program," both of whom understand and agree as follows:

RECITALS

WHEREAS, Nevada Revised Statute 392.010 authorizes a school district to admit pupils living in an Adjoining State upon agreement of the parties approved by the Superintendent of Public Instruction; and

WHEREAS, WCSD and SPJUSD are public agencies empowered to contract with another public agency for the performance of any governmental service, activity, or undertaking, which these public agencies are authorized by law to perform. See, NRS 277.180: and

WHEREAS, the WCSD is able to provide educational facilities and services to pupils residing in the Adjoining District; and

WHEREAS, when related to special education students, the services of WCSD specified hereinafter are both necessary and desirable, and the furnishing of these services by WCSD to SPJUSD is in the best interests of serving pupils with disabilities; and

WHEREAS, A signed variance form has already been approved by both districts; and

WHEREAS, WCSD represents that it is duly qualified and able to render the services specified hereinafter; and

WHEREAS, WCSD and SPJUSD desire to enter into this Agreement pursuant to the terms and conditions set forth herein,

NOW, THEREFORE, for good and valuable consideration as specified herein, WCSD and SPJUSD mutually agree as follows:

1. SERVICES PROVIDED:

- a) Regular Education Students: The WCSD shall provide its usual educational facilities and services, except transportation, to pupils residing in the Adjoining District, for whom it is more practical to attend schools in Washoe County, Nevada, than to attend school in their school district of residence.
- b) Special Education Students: The Parties agree that, for the 2019-2020 school year, and all subsequent school years until the termination of this Agreement, WCSD and SPJUSD shall provide education and related services for **pupils on a variance from SPJUSD to WCSD** in compliance with the Pupil's Individual Education Plan ("IEP") as defined by the Individuals with Disabilities Education Act, 20 U.S.C. §1400, et. seq. ("IDEA"), as specifically set forth in this Agreement.

2. For Special Education Students:

- a) WCSD will be responsible for completing academic assessment. SPJUSD will be responsible for completing any other necessary evaluation activities, besides academic assessment, and convening the Pupil's IEP team at the Program in accordance with IDEA, together with appropriate participation from WCSD staff.

- b) SPJUSD will be responsible for the costs of any related services provided in the Pupil's IEP, including transportation.
- c) WCSD shall provide necessary special education teacher, general education teacher and any other related service provider participation in any of the Pupil's IEP meetings held at the Program during the term of this Agreement.
- d) WCSD shall prepare and provide an Annual Report on the progress of the Pupil on the goals and objectives of the Pupil's IEP at the conclusion of each school year and no later than June 30 of each year. Annual reports of progress shall be provided to the SPJUSD, and the parents or guardians of the Pupil, and delivered within thirty (30) days following the conclusion of the school year.
- e) WCSD shall report on students progression goals at least quarterly.
- f) SPJUSD shall be solely responsible for any other aspects, requirements, and/or obligations associated with the Pupil's IEP not specifically addressed herein.
- g) SPJUSD shall be responsible as the Local Education Agency ("LEA") for the Student and providing a Free Appropriate Public Education ("FAPE") to the Pupil, as that term is defined by the Individuals with Disabilities Education Act, 20 U.S.C. §1400, et. seq., and Nevada law regarding the education of students with disabilities, NRS 388.440, et seq. However, based on the Pupil's placement in WCSD's facilities as set forth in this Agreement, WCSD shall serve as Pupil's Case Manager during the Pupil's enrollment and participation in the services described herein, with SPJUSD acting as Co-Case Manager. Accordingly, both SPJUSD and WCSD may access any and all student education records necessary in performing its duties under this Agreement.
- h) The books, records, documents and accounting procedures and practices of WCSD relevant to this Agreement shall be subject to inspection, examination, and audit by the State of Nevada, the NDOE, the Attorney General of the State of Nevada, or the Nevada Legislative Auditor or a duly designated agent or representative, and SPJUSD
- i) WCSD agrees to indemnify, save, and hold SPJUSD, its agents, and employees harmless from any and all claims, causes of action, or liability arising from the negligence, breach of duty, or wrongful misconduct in the performance of this Agreement by WCSD or the agents or employees of WCSD.
- j) SPJUSD agrees to indemnify, defend, save, and hold WCSD, its agents, and employees harmless from any and all claims, cause of action, or liability arising from the negligence, breach of duty, or wrongful misconduct in the performance of this Agreement by SPJUSD or the agents or employees of SPJUSD. This includes indemnification and defense for any special education complaints filed on behalf of the student attending WCSD pursuant to a variance from SPJUSD naming WCSD, including, but not limited to, any state complaints or due process complaints filed pursuant to NRS Chapter 388 and NAC Chapter 388, complaints filed with the Office of Civil Rights, and any state or federal complaints filed alleging failure to comply with the provisions of the IDEA, NRS Chapter 388 and/or NAC Chapter 388.
- k) SPJUSD shall compensate WCSD in an amount equal to the Distributive School Account ("DSAA") allocation received by SPJUSD on behalf of the Pupil. SPJUSD shall forward the allocation to WCSD on or before the end of each fiscal year.

- l) The terms of this Agreement shall commence upon the date of the last signature executed below. In the event the Pupil qualifies for an extended school year (“ESY”), the services specified in this agreement, and the reimbursements to WCSD by SPJUSD for those services, including any and all costs associated with the hiring of any ESY teacher(s), will continue through the term of the ESY.
- 3. MISCELLANEOUS:**
- a) This Agreement may be terminated by either party, with or without cause, upon providing the other party thirty (30) days’ written notice.
 - b) If a parent, legal guardian, and/or student attending WCSD pursuant to a variance from SPJUSD violates any of the WCSD policies, regulations, or procedures, WCSD may terminate this Agreement within ten (10) days written notice to SPJUSD.
- 4.** The Parties agree that WCSD, in performing the services herein specified, shall be an independent contractor and not an officer, agent or employee of SPJUSD.
- 5.** WCSD shall not assign, transfer, or delegate any rights, obligations or duties under this Agreement without the prior written consent of SPJUSD.
- 6.** This instrument constitutes the entire agreement between the Parties and may be modified only by a written amendment properly executed by the Parties.
- 7. PAYMENT:** The Adjoining District shall pay to the WCSD the actual per pupil costs based on average daily enrollment (ADE) for each regular education student and for each special education student residing in the Adjoining District and enrolled in the WCSD. Said payment shall be made within 30 days of receipt of an invoice from the WCSD. If additional educational services are required for the Adjoining District students and are provided by the WCSD, the Adjoining District shall pay for them when invoiced by the WCSD.
- 8. BILLING:** The WCSD shall notify the Adjoining District upon enrollment of student(s) of the amounts due under this Agreement. Payment is due within thirty (30) days of said notice.
- 9. TRANSPORTATION:**
- a. Regular Education Students: The WCSD does not assume any responsibility or expense for the transportation of students to and from school as a result of granting an out of district variance. Transporting students to and from school shall be the sole responsibility of the parent and they are solely responsible for any related transportation costs.
 - b. Special Education Students: SPJUSD will provide daily, roundtrip transportation for the Pupil to the school outlined in the variance agreement and be solely responsible for all costs associated with this transportation.
- 10. TERM:** This Agreement shall be for a period of one year commencing on July 1, 2019, and ending on June 30, 2020. This Agreement may be renewed on an annual basis.
- 11. DEFAULT:** In the event either party breaches any provision of this Agreement, the other party may terminate this Agreement upon thirty (30) days’ notice.
- 12. INDEMNIFICATION:** The Adjoining District will defend, indemnify and hold harmless the WCSD from and against any and all liabilities, damages, costs, expenses (including any and all attorney’s fees), causes of action, suits, claims, demands or judgments of any nature whatsoever arising from (1) any negligence on the part of the Adjoining District or any of its agents, contractors, servants, employees, licensees or invitees and (2) any violations of this Agreement. The WCSD will defend, indemnify and hold harmless the Adjoining

District from and against any and all liabilities, damages, costs, expenses (including any and all attorney's fees), causes of action, suits, claims, demands or judgment of any nature whatsoever, up to the limits set forth in NRS, Chapter 41, arising from (1) any sole negligence on the part of the WCSD or any of its agents, contractors, servants, employees, licensees or invitees and (2) any violations of this Agreement.

13. NOTICES: All notices, demands, requests, consents, approvals or other communications (for the purposes of this Section collectively called "Notices") required or permitted to be given hereunder or which are given with respect to this Agreement shall be in writing and shall be delivered by certified mail, return receipt requested, postage prepaid, addressed as follows:

TO: WCSD
Washoe County School District
P.O. Box 30425
425 East Ninth Street
Reno, NV 89512-3425
Attn: Ms. Traci Davis, Superintendent

TO: Adjoining District
Sierra Plumas Joint Unified School District
PO Box 955
Loyalton, CA 96118
Attn: Dr. Merrill Grant, Superintendent

or to such other address as such party shall have specified most recently by like Notice. Notice mailed as provided herein shall be deemed given on the third business day following the date so mailed.

14. FINAL APPROVAL: The principal of the school where the student is seeking to enroll has the final decision to approve or deny enrollment.

15. GOVERNING LAW/VENUE: This Agreement shall be governed by, interpreted under, and construed and enforced in accordance with the laws of the State of Nevada applicable to agreements made and to be performed wholly within the State of Nevada. Venue shall be in Washoe County, Nevada.

16. ENTIRE AGREEMENT: This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior understandings, if any, with respect hereto. This Agreement may not be modified, changed or supplemented, nor may any obligations hereunder be waived, except by written instrument signed by the party to be charged or by its agent duly authorized in writing or as otherwise expressly permitted herein. The parties do not intend to confer any benefit hereunder or any person or entity other than the parties hereto.

17. RECITALS: The Recitals referred to herein and attached hereto are an integral part of this Agreement and are incorporated herein by this reference.

18. FURTHER ASSURANCES: The WCSD and the Adjoining District agree to do such further acts and things and to execute and deliver such additional agreements and instruments as the other may reasonably require consummating this Agreement or any other agreement contained herein in the manner contemplated hereby.

19. SUCCESSORS AND ASSIGNS; ASSIGNMENT: This Agreement shall be binding upon and shall inure to the benefit of each of the parties hereto and to their respective successors. Any attempt to transfer, convey or assign this Agreement shall be null and void, and shall result in termination of this Agreement.

20. DATE OF AGREEMENT: The effective date of this Agreement shall be the date of execution of the Superintendent of Public Instruction.

IN WITNESS WHEREOF, the WCS D and the Adjoining District have duly executed this Agreement as of the date and year indicated herein below.

WASHOE COUNTY SCHOOL DISTRICT

ATTEST:

By _____
Ms. Traci Davis, Superintendent

Witness Signature

Date _____

SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT

ATTEST:

By _____
Dr. Merrill Grant, Superintendent

Witness Signature

Date _____

APPROVED:

NEVADA STATE DEPARTMENT OF EDUCATION

Date _____

By _____
Jonathan P. Moore, Ed.D.
Acting Superintendent of Public Instruction

Downieville Elementary School

School Accountability Report Card

Reported Using Data from the 2017-18 School Year

Published During 2018-19

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2018-19)

School Contact Information	
School Name	Downieville Elementary School
Street	130 School St.
City, State, Zip	Downieville, CA 95936-0396
Phone Number	530.289.3473
Principal	Merrill M. Grant, Ed.D.
E-mail Address	mgrant@spjusd.org
Web Site	downievilleschool.com
CDS Code	46701776050611

District Contact Information	
District Name	Sierra-Plumas Joint Unified School District
Phone Number	530-993-1660
Superintendent	Dr. Merrill M. Grant
E-mail Address	mgrant@spjUSD.org
Web Site	www.sierracountyofficeofeducation.org

School Description and Mission Statement (School Year 2018-19)

Downieville is located on the western slopes of the Sierra Nevada and is the county seat. Its year-round population is approximately 325, but that number swells during the summer due to tourism. Presently, the chief employers in the community are the County of Sierra, Cal-Trans, tourist-related businesses and the schools. Along with recreation, the economy was formerly based in mining and forestry, but the last decade has seen an employment decline in these areas causing an exodus of families from the region. Many homes have been purchased as second homes and are only used during the summer tourist season.

Downieville Elementary School is a small community of three multi-grade classrooms. The first is a pre-K through first grade class until lunch when the pre-K and Kindergarten student's day is over and the first grade students join the second and third grade class. The fourth through sixth grade class makes up the remainder of the school. The school is located at the same site as the Junior-Senior High school. They share their site administrator, office, special education, facility, custodial and kitchen staff. All classrooms have paraprofessionals (aides) available to the primary teachers. This highly unique school offers the students the opportunity to receive a lot of direct attention from either their certificated instructor or the aide in the classroom. The kids have an opportunity to work at their grade level or move up or down as needed to become successful.

The mission of Downieville Elementary is to help all students achieve literacy and math skills at grade level. Teachers use the student's CAASPP scores as well as their own formal assessments to determine whether students are meeting these standards.

The attendance area includes several small communities from Bassetts to Alleghany along the Highway 49 corridor.

Student Enrollment by Grade Level (School Year 2017-18)

Grade Level	Number of Students
Kindergarten	3
Grade 1	8
Grade 2	3
Grade 3	1
Grade 4	7
Grade 5	3
Grade 6	2
Total Enrollment	27

Student Enrollment by Group (School Year 2017-18)

Student Group	Percent of Total Enrollment
Black or African American	0.0
American Indian or Alaska Native	3.7
Asian	0.0
Filipino	0.0
Hispanic or Latino	7.4
Native Hawaiian or Pacific Islander	0.0
White	70.4
Socioeconomically Disadvantaged	66.7
English Learners	7.4
Students with Disabilities	11.1
Foster Youth	0.0

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2016-17	2017-18	2018-19	2018-19
With Full Credential	2	2	2	
Without Full Credential	2	1	1	
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016-17	2017-18	2018-19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018-19)

Year and month in which data were collected: 09/08/2008.

The main fact about textbooks that the Williams legislation calls for described whether schools have enough books in core classes for all students. The law also asks districts to reveal whether those books are presenting what is required by the California Content Standards.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	SRA Open Court Reading 2nd Grade - SRA/McGraw-Hill Adopted 2002 Open Court Reading 3rd Grade - SRA/McGraw-Hill Adopted 2002 Open Court Reading 5th Grade - SRA/McGraw-Hill Adopted 2002 Open Court Reading 6th Grade - SRA/McGraw-Hill Adopted 2002	Yes	0
Mathematics	Math 2 - Saxon Adopted 2008 Math 3 - Saxon Adopted 2008 California Mathematics concepts, skills - McGraw/Hill Adopted 2009 Problem solving 4th, 5th and 6th - McGraw/Hill Adopted 2009	Yes	0
Science	Science CA. ED. 2nd Grade - Harcourt Adopted 2000 Science CA. ED. 3rd Grade - Harcourt Adopted 2000 Science CA. ED. 5th Grade - Harcourt Adopted 2000 Earth Science - Holt Adopted 2001	Yes	0
History-Social Science	History: Neighborhoods 2nd Grade - Houghton Mifflin Adopted 2007 History: Communities 3rd Grade - Houghton Mifflin Adopted 2007 History: US History 5th Grade - Houghton Mifflin Adopted 2007 Ancient Civilizations - Holt Adopted 2006	Yes	0
Health	Health Promotion Waves curriculum - Health Wave, 2010, all reproducible units.	Yes	0

School Facility Conditions and Planned Improvements (Most Recent Year)

To determine the condition of our facilities, our district sent experts from our facilities team to perform an inspection using a survey called the Facilities Inspection Tool, which is issued by the Office of Public School Construction.

Based on that survey, we've answered the questions you see on this report. Please note that the information reflects the condition of our buildings as of the date of the report. Since that time, those conditions may have changed.

School Facility Good Repair Status (Most Recent Year)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The overall rating

School Facility Good Repair Status (Most Recent Year)		
Year and month of the most recent FIT report: October 2016		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Fair	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Fair	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good Fair	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: October 2016	
Overall Rating	Good

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students Grades Three through Eight and Grade Eleven

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
English Language Arts/Literacy (grades 3-8 and 11)	18.0	46	45.0	44.0	48.0	50.0
Mathematics (grades 3-8 and 11)	18.0	23	34.0	35.0	37.0	38.0

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017-18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	13	13	100	46
American Indian or Alaska Native	--	--	--	--
Hispanic or Latino	--	--	--	--
White	13	13	100	46
Socioeconomically Disadvantaged	--	--	--	--
Students with Disabilities	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2017-18)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	13	13	100	23
Female	--	--	--	29
American Indian or Alaska Native	--	--	--	--
Hispanic or Latino	--	--	--	--
White	13	13	100	23
Socioeconomically Disadvantaged	--	--	--	--
Students with Disabilities	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and Ten**

Subject	Percentage of Students Meeting or Exceeding the State Standard					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Science (grades 5, 8, and 10)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The CAST was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2017-18)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
5	**	**	**

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site.

Opportunities for Parental Involvement (School Year 2018-19)

Parents are a welcome asset to our school. They play a very important role through their active participation and involvement in the Site Council, Parent Teacher Organization (PTO), Sports Booster Club, and serving as volunteers in the classrooms. These services are invaluable in assisting us to meet our goal of providing a positive learning environment for our children. Our annual events include open house, back to school night, halloween carnival and sporting events. These programs and activities are what help establish our school culture. We ask that parents that wish to volunteer on a regular basis have their fingerprints cleared through the district office. Any questions, concerns or inquiries about our school and activities should be directed to Dr. Merrill M. Grant, Superintendent, at (530) 289-3473.

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
Suspensions	0.0	0.0	0.1	1.0	0.0	0.0	3.7	3.7	3.5
Expulsions	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2018-19)

Downieville Elementary is situated in the small rural town of Downieville, California. Although, due to its small size, Downieville does not have a lot of crime that you would see in much larger suburban areas we still consider the safety of students and staff a priority. The Leadership team of the Sierra-Plumas Joint Unified School District has a Safety Plan in place. Our Safety Plan is based on the National Emergency Management System and is reviewed by the Board of Education annually. In addition staff is undergoing ALICE training to be prepared for any active shooter situation if it were to occur.

All students are under constant adult supervision by a school employee. In their classroom, there is always a certificated teacher and or a classified aide with the children at all times. During outside activities, recess and lunch times the school provides a dedicated aide to be with the children.

Being very small and intimate, the staff is very familiar with all of the parents, guardians and other family members of our children. This unique situation allows us to keep track of who is on our campus much easier. This, however, does not mean that visitors do not have to check in at the front office.

The School Safety Plan has been given to all certificated staff members to be kept in a binder in their classrooms. The school runs practice "safety drills" several times a year on a surprise basis to monitor the effectiveness of each drill. This includes a week-long safety training for all staff and students.

The site administrator is in contact with the Sierra County Sheriff 's Office on a regular basis. They have been invited to have an officer attend extra-curricular activities as well as have an officer come on campus at any time. Their presence is and will always be welcome.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2015-16			2016-17			2017-18					
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
K	18	1			12	1			17	1		
1									17	1		
2									17	1		
3									17	1		
4									15	1		
5									15	1		
6	5	1							15	1		
Other					11	1			15	1		

Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Academic Counselors and Other Support Staff (School Year 2017-18)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0.0	0
Counselor (Social/Behavioral or Career Development)	0.0	N/A
Library Media Teacher (Librarian)	0.0	N/A
Library Media Services Staff (Paraprofessional)	0.16	N/A
Psychologist	0.16	N/A
Social Worker	0.0	N/A
Nurse	0.0	N/A
Speech/Language/Hearing Specialist	0.0	N/A
Resource Specialist (non-teaching)	0.5	N/A
Other	2.90	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2016-17)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	19464.01	3131.78	16332.23	45827.50
District	N/A	N/A	10021.88	\$61,173
Percent Difference: School Site and District	N/A	N/A	63.0	-26.8
State	N/A	N/A	\$7,125	\$63,590
Percent Difference: School Site and State	N/A	N/A	148.4	-26.5

Note: Cells with N/A values do not require data.

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.

Types of Services Funded (Fiscal Year 2017-18)

Teacher and Administrative Salaries (Fiscal Year 2016-17)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$36,965	\$42,990
Mid-Range Teacher Salary	\$70,177	\$61,614
Highest Teacher Salary	\$83,759	\$85,083
Average Principal Salary (Elementary)	\$88,274	\$100,802
Average Principal Salary (Middle)	\$0	\$105,404
Average Principal Salary (High)	\$88,863	\$106,243
Superintendent Salary	\$146,418	\$132,653
Percent of Budget for Teacher Salaries	27.0	30.0
Percent of Budget for Administrative Salaries	5.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

For the 2018-19 school year, SPJUSD has continued early release Wednesdays, which will focus on professional development and MTSS activities. During the past few years, we have spent time at Professional Learning Communities (PLCs) and faculty meetings on school-wide literacy systems such as note taking strategies, writing across the curriculum, academic vocabulary development, and reading. Additionally, teaching and learning have been enhanced by implementation of Marzano (Art and Science of Teaching and Learning) frameworks. Also, the staff has begun to narrow curricular focus to essential standards. This is also guided by the Marzano Laboratories. In addition, the district has promoted the use of technology by purchasing smart boards, computers, and other technology for classrooms and offering multiple in-service programs on their use and the development of classroom activities to support new standards.

Student data is the beginning point of all planning each school year. In addition to test scores, the staff looks at grades and attendance data to plan for the success of each student in meeting individual goals. This data drives the direction the school takes in professional development, support services, and school goals for each year. School funds have been available for staff to attend a variety of subject specific or general professional development programs during the school year and summers. There is a provision in the certificated contract to pay stipends to teachers for attending in-service programs during holidays or school vacations. Release time is provided for programs offered during the school year. Administration makes every effort to encourage and support professional development.

Downieville Junior-Senior High School

School Accountability Report Card

Reported Using Data from the 2017-18 School Year

Published During 2018-19

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2018-19)

School Contact Information	
School Name	Downieville Junior-Senior High School
Street	130 School St.
City, State, Zip	Downieville, CA 95936
Phone Number	530.289.3473
Principal	Merrill M. Grant, Ed.D.
E-mail Address	mgrant@spjusd.org
Web Site	downievilleschool.org
CDS Code	46701774632303

District Contact Information	
District Name	Sierra-Plumas Joint Unified School District
Phone Number	530.993.1660
Superintendent	Dr. Merrill M. Grant
E-mail Address	mgrant@spjUSD.org
Web Site	www.sierracountyofficeofeducation.org

School Description and Mission Statement (School Year 2018-19)

Downieville is located on the western slopes of the Sierra Nevada and is the county seat. Its year-round population is approximately 325, but that number swells during the summer due to tourism. Presently, the chief employers in the community are the County of Sierra, Cal-Trans, tourist-related businesses and the schools. Along with recreation, the economy was formerly based in mining and forestry, but the last decade has seen an employment decline in these areas causing an exodus of families from the region. Many homes have been purchased as second homes and are only used during the summer tourist season.

Downieville Junior-Senior High School is a small community of four classrooms. We have few teachers that need to wear many hats. There are two full time teachers and two part time. A full time teacher instructs the core math and science courses, another full time teacher instructs the social science courses, and the part time teachers instruct core english courses and wood shop. In addition to their main subject matter, these teachers also provide a selection of elective offerings.

The school is located at the same site as the elementary school. The schools share their site administrator, office, special education, facility, custodial and kitchen staff. This highly unique school offers the students the opportunity to receive ample direct attention from their certificated instructors. Therefore, it is very difficult for our students to “fall through the cracks”. Because of our small size and limited teachers, we are forced to offer several classes with combined grade levels. These combined classes are then rotated every other year. This allows the kids an opportunity to work at their grade level or move up or down as needed to become successful.

The goal of instruction at Downieville Jr/Sr High School is to help students achieve performance at grade level standards and to be secondary education ready. We assess this by tracking our own formal assessments as well as standardized tests.

The attendance area includes several small communities from Bassetts to Alleghany along the Highway 49 corridor.

Student Enrollment by Grade Level (School Year 2017-18)

Grade Level	Number of Students
Grade 7	3
Grade 8	3
Grade 9	9
Grade 10	6
Grade 11	5
Grade 12	2
Total Enrollment	28

Student Enrollment by Group (School Year 2017-18)

Student Group	Percent of Total Enrollment
Black or African American	0.0
American Indian or Alaska Native	3.6
Asian	3.6
Filipino	0.0
Hispanic or Latino	3.6
Native Hawaiian or Pacific Islander	0.0
White	89
Two or More Races	0
Socioeconomically Disadvantaged	52.4
English Learners	0.0
Students with Disabilities	0.0
Foster Youth	0.0

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2016-17	2017-18	2018-19	2018-19
With Full Credential	2.24	2.24	2.24	
Without Full Credential	1	1	1	
Teaching Outside Subject Area of Competence (with full credential)	2	2	2	

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016-17	2017-18	2018-19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	2	2	2
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018-19)

Year and month in which data were collected: 1/31/2019

The main fact about textbooks that the Williams legislation calls for described whether schools have enough books in core classes for all students. The law also asks districts to reveal whether those books are presenting what is required by the California Content Standards.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	Mirrors and Windows- Connecting with Literature- Levels 1-5 and British Tradition (2016) The Norton Reader And Norton Literature- Norton Everyday Use: Rhetoric at Work - Pearson	Yes	0
Mathematics	Grade 7 - Mathematics, Course 2 Common Core Math, Pearson/Prentice Hall, 2013 Adopted 2015 Grade 8 - Mathematics, Course 3 Common Core Math, Pearson/Prentice Hall, 2013 Adopted 2015 Algebra 1 - Algebra 1 Common Core - Pearson, 2015 Adopted 2015 Geometry - Geometry Common Core - Pearson, 2015 Adopted 2015 Algebra 2 - Algebra II Common Core - Pearson, 2015 Adopted 2015 Trigonometry/Advanced Math Topics - PreCalculus - Houghton Mifflin Company, 2004 Adopted 2009 Calculus - Calculus Common Core - Pearson, 2015 Adopted 2015 Financial Algebra - Advanced Algebra with Financial Applications - South-Western Cengage Learning, 2014	Yes	0
Science	Life - Holt Adopted 2001 Biology - Glencoe Adopted 2012 Earth Science - Glencoe Adopted 2012 Physical - Holt Adopted 2012 Physics-Pearson Adopted 2012 Chemistry-Matter & Change-Glencoe/McGraw Hill Adopted 2012	Yes	0

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
History-Social Science	World Geography - Glencoe Adopted 2000 American Government - Prentice Hall Adopted 2000 United States History - Holt Adopted 2006 Ancient Civilizations - Holt Rinehart Medieval to Early Modern Times - Holt US History, Independence to 1914 - Holt The Americans - McDougall-Littel	Yes	0
Foreign Language	Advencemos! levels 1-4 Holt McDougal	No	0
Health	Health Promotion Waves curriculum - Health Wave, 2010, all reproducible units.	Yes	0

School Facility Conditions and Planned Improvements (Most Recent Year)

To determine the condition of our facilities, our district sent experts from our facilities team to perform an inspection using a survey called the Facilities Inspection Tool, which is issued by the Office of Public School Construction.

Based on that survey, we've answered the questions you see on this report. Please note that the information reflects the condition of our buildings as of the date of the report. Since that time, those conditions may have changed.

School Facility Good Repair Status (Most Recent Year)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The overall rating

School Facility Good Repair Status (Most Recent Year) Year and month of the most recent FIT report: August 2018		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	

School Facility Good Repair Status (Most Recent Year) Year and month of the most recent FIT report: August 2018		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: August 2018	
Overall Rating	Good

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students Grades Three through Eight and Grade Eleven

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
English Language Arts/Literacy (grades 3-8 and 11)	79.0	--	45.0	44.0	48.0	50.0
Mathematics (grades 3-8 and 11)	43.0	--	34.0	35.0	37.0	38.0

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017-18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
Asian	--	1	100	100
Hispanic or Latino	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
Socioeconomically Disadvantaged	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2017-18)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
Hispanic or Latino	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and Ten**

Subject	Percentage of Students Meeting or Exceeding the State Standard					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Science (grades 5, 8, and 10)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The CAST was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

Career Technical Education Programs (School Year 2017-18)

Our school offers courses intended to help students prepare for the world of work. These career technical education courses (CTE, formerly known as vocational education) are open to all students. These courses include but are not limited to wood and metals shop classes, a Financial Algebra course and on line career oriented courses.

Career Technical Education Participation (School Year 2017-18)

Measure	CTE Program Participation
Number of pupils participating in CTE	11
% of pupils completing a CTE program and earning a high school diploma	0
% of CTE courses sequenced or articulated between the school and institutions of postsecondary education	0

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2017–18 Pupils Enrolled in Courses Required for UC/CSU Admission	100.0
2016–17 Graduates Who Completed All Courses Required for UC/CSU Admission	0.0

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2017-18)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
5	**	**	**
7	**	**	**
9	**	**	**

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site.

Opportunities for Parental Involvement (School Year 2018-19)

Parents are a welcome asset to our school. They play a very important role through their active participation and involvement in the Site Council, Parent Teacher Organization (PTO), Sports Booster Club, and serving as volunteers in the classrooms. These services are invaluable in assisting us to meet our goal of providing a positive learning environment for our children. We provide annual events such as Open House, Back to School Night, Halloween Carnival and sporting events. These programs and activities are what help establish our school culture. We ask that parents that wish to volunteer on a regular basis have their fingerprints cleared through the district office.

Parents are encouraged to check on their student's progress through powerschool login. Any questions, concerns or inquiries about our school and activities should be directed to Dr. Merrill M. Grant, Superintendent, at (530) 289-3473.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates.

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School			District			State		
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
Dropout Rate	--	--	--	88.0	2.9	0.0	10.7	9.7	9.1
Graduation Rate	100	100	100	4.0	97.1	100.0	82.3	83.8	82.7

For the formula to calculate the 2016–17 adjusted cohort graduation rate, see the 2017–18 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Completion of High School Graduation Requirements - Graduating Class of 2017 (One-Year Rate)

Group	Graduating Class of 2017		
	School	District	State
All Students	100.0	96.0	88.7
Black or African American	0.0	0.0	82.2
American Indian or Alaska Native	0.0	0.0	82.8
Asian	0.0	0.0	94.9
Filipino	0.0	0.0	93.5
Hispanic or Latino	100.0	100.0	86.5
Native Hawaiian/Pacific Islander	0.0	0.0	88.6
White	100.0	89.5	92.1
Two or More Races	0.0	0.0	91.2
Socioeconomically Disadvantaged	100.0	100.0	88.6
English Learners	0.0	100.0	56.7
Students with Disabilities	0.0	0.0	67.1
Foster Youth	0.0	0.0	74.1

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
Suspensions	0.0	0.0	0.0	1.0	0.0	0.0	3.7	3.7	3.5
Expulsions	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2018-19)

Downieville Junior-Senior High School is situated in the small rural town of Downieville, California. Although, due to its small size, Downieville does not have a lot of crime that you would see in much larger suburban areas we still consider the safety of students and staff a priority. Our Safety Plan is based on the National Emergency Management System and is reviewed by the Board of Education annually.

All students are under constant adult supervision by a school employee. In their classroom, there is always a certificated teacher and or a classified aide with the children at all times. During outside activities, recess and lunch times the school provides a dedicated aide to be with the children.

Being very small and intimate, the staff is very familiar with all of the parents, guardians and other family members of our children. This unique situation allows us to keep track of who is on our campus much easier. This, however, does not mean that visitors do not have to check in at the front office.

The School Safety Plan has been given to all certificated staff members to be kept in a binder in their classrooms. The school runs practice "safety drills" several times a year on a surprise basis to monitor the effectiveness of each drill.

The site administrator is in contact with the Sierra County Sheriff's Office on a regular basis. They have been invited to have an officer attend extra-curricular activities as well as have an officer come on campus at any time. Their presence is and will always be welcome.

Average Class Size and Class Size Distribution (Secondary)

Subject	2015-16			2016-17			2017-18					
	Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms		
		1-22	23-32	33+		1-22	23-32	33+		1-22	23-32	33+
English	3.0	6			4.0	6			7	3		
Mathematics									7	3		
Science									7	3		
Social Science	6.0	3			6.0	4			7	3		

Note: Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Academic Counselors and Other Support Staff (School Year 2017-18)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0.0	0.0
Counselor (Social/Behavioral or Career Development)	0.0	N/A
Library Media Teacher (Librarian)	0.0	N/A
Library Media Services Staff (Paraprofessional)	0.17	N/A
Psychologist	0.0	N/A
Social Worker	0.0	N/A
Nurse	0.0	N/A
Speech/Language/Hearing Specialist	0.0	N/A
Resource Specialist (non-teaching)	0.0	N/A
Other	1.0	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2016-17)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/Restricted	Basic/Unrestricted	
School Site	23560.23	583.30	22976.93	58475.78
District	N/A	N/A	10021.88	\$61,173
Percent Difference: School Site and District	N/A	N/A	78.5	-4.5
State	N/A	N/A	\$7,125	\$63,590
Percent Difference: School Site and State	N/A	N/A	105.3	-8.4

Note: Cells with N/A values do not require data.

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.

Types of Services Funded (Fiscal Year 2017-18)

Teacher and Administrative Salaries (Fiscal Year 2016-17)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$36,965	\$42,990
Mid-Range Teacher Salary	\$70,177	\$61,614
Highest Teacher Salary	\$83,759	\$85,083
Average Principal Salary (Elementary)	\$88,274	\$100,802
Average Principal Salary (Middle)	\$0	\$105,404
Average Principal Salary (High)	\$88,863	\$106,243
Superintendent Salary	\$146,418	\$132,653
Percent of Budget for Teacher Salaries	27.0	30.0
Percent of Budget for Administrative Salaries	5.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Advanced Placement (AP) Courses (School Year 2017-18)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	0	N/A
Fine and Performing Arts	0	N/A
Foreign Language	0	N/A
Mathematics	0	N/A
Science	0	N/A
Social Science	0	N/A
All courses	0	0

Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Professional Development (Most Recent Three Years)

For the 2018-19 school year, SPJUSD has continued early release Wednesdays, which will focus on professional development and MTSS activities. During the past few years, we have spent time at Professional Learning Communities (PLCs) and faculty meetings on school-wide literacy systems such as note taking strategies, writing across the curriculum, academic vocabulary development, and reading. Additionally, teaching and learning have been enhanced by implementation of Marzano (Art and Science of Teaching and Learning) frameworks. Also, the staff has begun to narrow curricular focus to essential standards. This is also guided by the Marzano Laboratories. In addition, the district has promoted the use of technology by purchasing smart boards, computers, and other technology for classrooms and offering multiple in-service programs on their use and the development of classroom activities to support new standards.

Student data is the beginning point of all planning each school year. In addition to test scores, the staff looks at grades and attendance data to plan for the success of each student in meeting individual goals. This data drives the direction the school takes in professional development, support services, and school goals for each year. School funds have been available for staff to attend a variety of subject specific or general professional development programs during the school year and summers. There is a provision in the certificated contract to pay stipends to teachers for attending in-service programs during holidays or school vacations. Release time is provided for programs offered during the school year. Administration makes every effort to encourage and support professional development.

Sierra-Plumas Joint Unified School District



Second Interim Budget 2018/19

March 12, 2019
Merrill M. Grant, Ed.D./Superintendent

Sierra-Plumas Joint Unified School District
2018-2019 First Interim
Actuals as of January 31, 2019
Presented March 12, 2019

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



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

Deficit Spending Detail:

18/19 Second Interim Deficit Spending Variance Analysis			
	Change	Total	
Total Deficit Spending Increase from Adopted Budget		\$354,788	
Salaries & Benefits	(\$106,663)	\$248,125	Ongoing
Materials & Supplies/Operating Exp	(\$52,783)	\$195,342	Ongoing
Operating Exp	(\$51,463)	\$143,879	Ongoing
Capital Outlay	(\$93,532)	\$50,347	Ongoing
Net revenue decrease	(\$50,347)	\$-0-	Variable

Deficit Spending Reduction Plan:

- Contributions
 - Contributions from the General Fund Unrestricted side to the Restricted side will be reviewed in detail. Restricted programs will be evaluated and adjusted as necessary to reduce the contributions necessary to operate the programs where possible.
- Salaries & Benefits
 - Staffing needs will be evaluated and adjusted where necessary to make the best use of funds to serve the needs of the District and its students.
- Materials & Supplies/Operating Expenditures
 - Materials & Supplies needs will be evaluated and adjusted where necessary to make the best use of funds to serve the needs of the District and its students. Historical spending pattern shows an anticipated reduced need in Materials and Supplies which has been reduced approximately 15% in 19/20 and 10% in 20/21. Operating Expenditures have been reduced approximately 10% in each of the two projected out years. Further review is recommended for additional program adjustments.

Reduction Plan Objectives:

2019/20: Net increase in fund balance of \$530,690
 2020/21: Net increase in fund balance of \$337,498

Student Attendance/Enrollment

Attendance:	2013/2014 P2	2014/2015 P2	2015/2016 P2	2016/2017 P2	2017/2018 P2	2018/19 Proj
Downieville Elementary	29.17	27.55	21.29	21.97	24.73	26.05
Downieville Jr. High	5.74	6.77	8.62	9.94	7.33	4.26
Downieville Sr. High	13.86	11.54	11.35	11.69	12.88	16.74
Loyalton Elementary	165.24	168.11	169.86	168.07	189.68	189.47
Loyalton Middle (LHS 7-8)	42.58	49.22	60.97	56.04	48.75	55.84
Loyalton High	90.97	88.81	86.70	92.71	98.70	101.74
Sierra Pass – Continuation	3.49	4.20	3.67	.91	.76	.56
District Total	351.05	356.20	362.46	361.34	382.83	394.66
Washoe Students	-0-	10.36	11.26	16.70	16.83	16.83
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	377	372	383	378	407	418

REVENUE

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

Total revenue of \$6,053,805 is (\$50,347) less than adopted budget projections.

Local Control Funding Formula

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
LCFF	\$8,831
Education Protection Plan (EPA)	(\$89,159)
Property Tax (Estimate)	<u>(\$29,834)</u>
Net Change	(\$110,162)

Federal Revenue

Federal Revenue increase by \$24,020 since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• NCLB/Title I	\$12,582
• NCLB/Title II	\$ 1,291
• Title IV, Pt. A	\$10,000
• Small Rural Achievement/REAP	<u>\$ 147</u>
Net Change	\$24,020

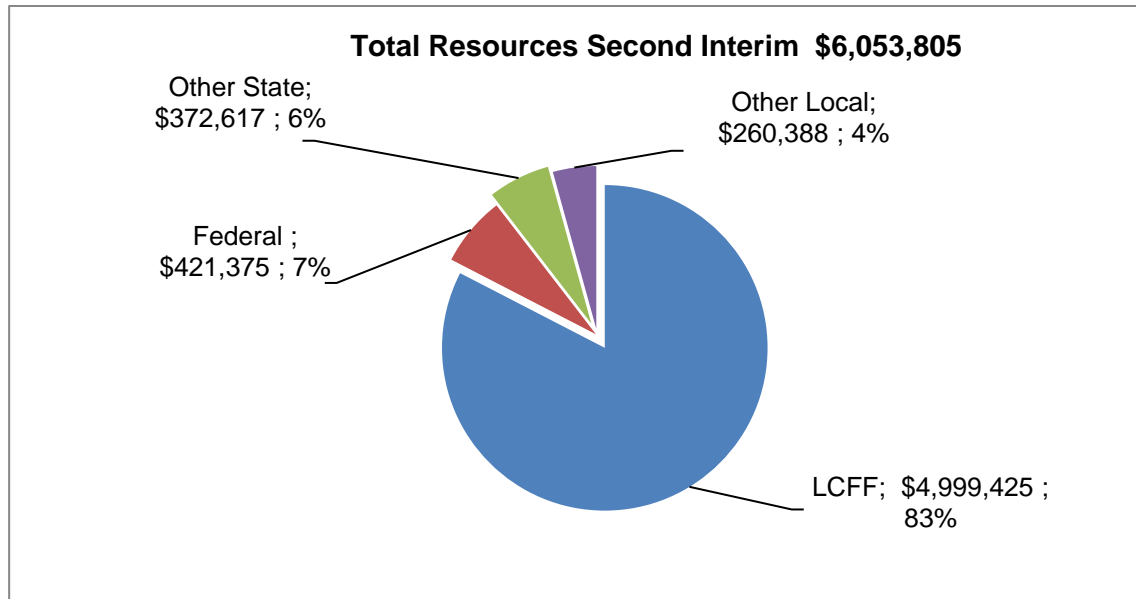
Other State Revenue

Other State resources increased by \$25,795 since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Mandated Block Grant	(\$ 58,514)	1 Time Funding
• Lottery, Unrestricted	\$ 32,901	
• Lottery, Restricted	\$ 2,542	
• Agricultural Voc Ed	(\$ 240)	
• Classified Employee Prof'l Dev	\$ 5,633	
• Low Performing Students BG	<u>\$ 43,473</u>	
Net Change	\$25,795	

Local Revenue and Other Financing Sources

Other financing sources had no change since the adopted budget.



Revenue Comparison Chart

Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 <u>Actuals</u>	2018-2019 Adopted Budget	2018-2019 Second Interim
LCFF/Revenue Limit	\$4,419,316	\$4,299,198	\$4,375,086	\$4,916,472	\$5,109,587	\$4,999,425
Federal	565,412	604,894	196,433	472,237	397,355	421,375
Other State	94,836	444,480	713,839	475,650	346,822	372,617
Local	281,902	266,170	279,181	331,704	250,388	260,388
Transfer in-Fund 35	269,468	0	0	0	0	0
Property Proceeds	25,001	0	0	0	0	0
Total	\$5,655,935	\$5,614,742	\$5,564,539	\$6,196,063	\$6,104,152	\$6,053,805

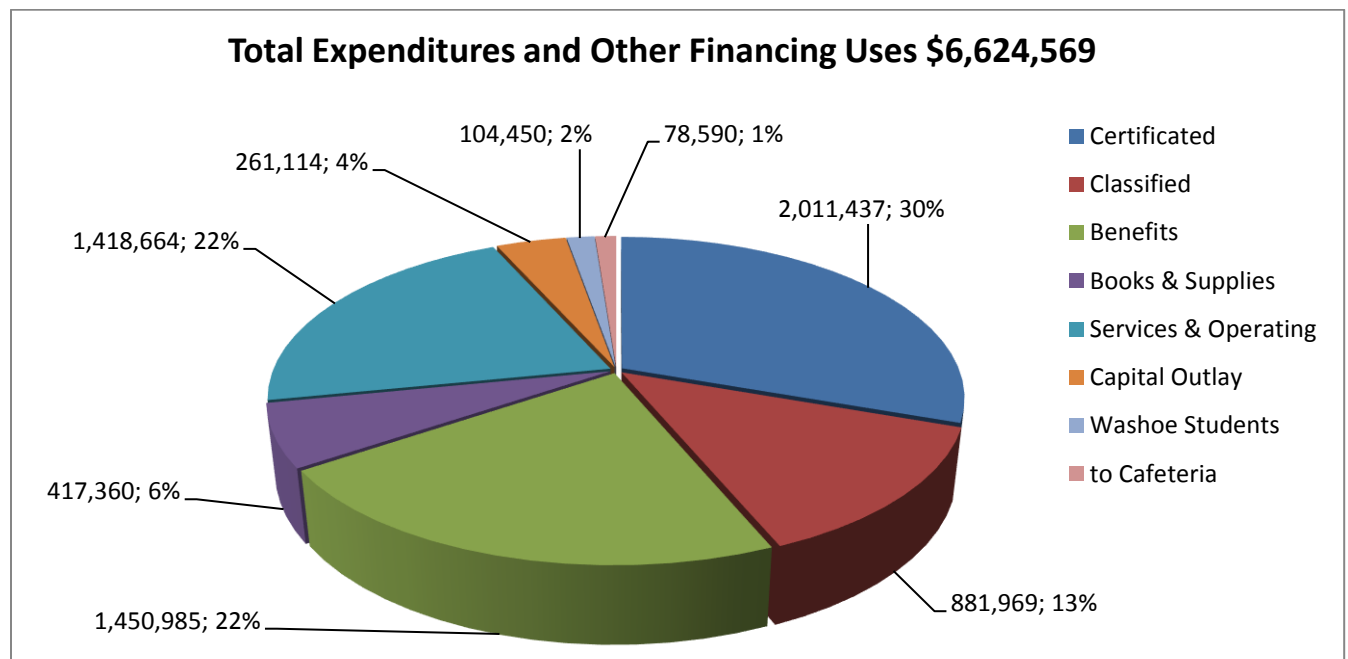


General Fund Expenditures and Financing Uses:

Total expenditures and financing uses of \$6,624,569 is \$304,441 more than adopted budget projections.

Expenditures:

Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Budget	2018-2019 Second Interim
Certificated	\$1,744,583	\$1,848,600	\$1,831,519	\$1,916,767	\$1,933,878	\$2,011,437
Classified	723,775	767,144	782,399	836,866	881,158	881,969
Benefits	1,032,537	1,203,603	1,263,241	1,468,967	1,422,692	1,450,985
Books & Supplies	220,063	313,314	324,936	268,387	364,577	417,360
Services & Operating	909,514	837,008	999,441	1,134,748	1,367,201	1,418,664
Capital Outlay	158,599	73,022	266,139	82,126	167,582	261,114
Special Ed Billback						
Outgo to SCOE						
Outgo to Washoe	\$88,000	104,403	105,954	104,450	104,450	104,450
Trfr to Special Reserve	37,193	-0-	-0-	230,000	-0-	-0-
Trfr to Cafeteria	112,888	47,368	56,453	58,692	78,590	78,590
Trfr to Capital Projects	-0-	41,048	275,000	-0-	-0-	-0-
Total	\$5,027,152	5,235,510	5,905,083	\$6,101,003	\$6,320,128	\$6,624,569



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

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2013-14 Actual	526,777*	3,022,867
2014-15 Actual	628,784	3,651,651
2015-16 Actual	379,233	4,030,882
2016-17 Actual	(441,176)	3,589,706
2017-18 Actual	195,691	3,785,397
2018-19 Projected	(570,764)	3,214,633
2019-20 Projected	(530,690)	2,683,943
2020-21 Projected	(337,498)	2,346,445

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

Multi-Year

<i>Planning Factor</i>	2017-18	2018-19	2019-20	2020-21	2021-22
COLA	1.56%	2.71%	3.46%	2.86%	2.92%
LCFF Gap Funding Percentage	42.97%	100.00%	-0-	-0-	-0-
STRS Employer Rates	14.43%	16.28%	17.10%	18.10%	18.10%
PERS Employer Rates	15.531%	18.062%	20.70%	23.40%	24.50%
Lottery - unrestricted per ADA*	\$153	\$151	\$151	\$151	\$151
Lottery - Prop 20 per ADA*	\$55	\$53	\$53	\$53	\$53
Minimum Proportionality Percentage (MPP)	6.78%	6.96%	7.02%	7.29%	7.12%
Supplemental Funds	\$261,949	\$267,899	\$295,962	\$317,515	\$319,226
Certificated based on Premier	\$17,536	\$17,536	\$17,536	\$17,536	\$17,536

Other Comments

- Positive cash flow for fiscal year 2018-2019 with a projected ending cash balance of \$3,214,633
- Reserve requirement is met for all three years. Positive Certification
- No Health Care premium increases projected for members
- Salaries and Benefits are approximately 72% of Revenue.
- Fund 40 Budget of \$168,106 for Downieville HVAC (Project continuing from 2016-17)
- Fund 40 Budget of \$59,705 for LHS facility project (c/o budget from FY 2016-17)

Personnel FTE

Certificated	27.24
Administration	1.85 note: LES site administrator contracted services through Sierra COE
Classified Mgmt.	1.00
Classified	27.18
Confidential	0.00
TOTAL	57.27 FTE

Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

	Year:	Unrestricted				Restricted				Total			
		18/19	18/19	Pos (Neg)	%	18/19	18/19	Pos (Neg)	%	18/19	18/19	Pos (Neg)	%
		Adopted	Second	Difference	Change	Adopted	Second	Difference	Change	Adopted	Second	Difference	Change
	Period:	Budget	Interim			Budget	Interim			Budget	Interim		
Revenues													
LCFF Revenue	10-8099	5,109,587	4,999,425	(110,162)	-2.16%	-	-	-	-	5,109,587	4,999,425	(110,162)	-2.16%
Federal Revenues	00-8299	295,354	295,354	-	0.00%	102,001	126,021	24,020	23.55%	397,355	421,375	24,020	6.04%
State Revenues	00-8599	173,536	147,923	(25,613)	-14.76%	173,286	224,694	51,408	29.67%	346,822	372,617	25,795	7.44%
Local Revenues	00-8799	233,784	243,784	10,000	4.28%	16,604	16,604	-	0.00%	250,388	260,388	10,000	3.99%
Total Revenues		5,812,261	5,686,486	(125,775)	-2.16%	291,891	367,319	75,428	25.84%	6,104,152	6,053,805	(50,347)	-0.82%
Expenditures													
Certificated Salaries	00-1999	1,764,986	1,897,448	132,462	7.50%	168,892	113,989	(54,903)	-32.51%	1,933,878	2,011,437	77,559	4.01%
Classified Salaries	00-2999	801,314	809,857	8,543	1.07%	79,844	72,112	(7,732)	-9.68%	881,158	881,969	811	0.09%
Benefits & Taxes	00-3999	1,175,260	1,228,393	53,133	4.52%	247,432	222,592	(24,840)	-10.04%	1,422,692	1,450,985	28,293	1.99%
Materials & Supplies	00-4999	310,014	349,229	39,215	12.65%	54,563	68,131	13,568	24.87%	364,577	417,360	52,783	14.48%
Operating Expenditure	00-5999	1,296,483	1,294,567	(1,916)	-0.15%	70,718	124,097	53,379	75.48%	1,367,201	1,418,664	51,463	3.76%
Capital Outlay	00-6599	101,298	106,782	5,484	5.41%	66,284	154,332	88,048	132.83%	167,582	261,114	93,532	55.81%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-	-	104,450	104,450	-	0.00%
Other Outgo	00-7399	(4,297)	(4,640)	(343)	7.98%	4,297	4,640	343	7.98%	-	-	-	-
Total Expenditures		5,549,508	5,786,086	236,578	4.26%	692,030	759,893	67,863	9.81%	6,241,538	6,545,979	304,441	4.88%
Rev less Exp		262,753	(99,600)	(362,353)	-137.91%	(400,139)	(392,574)	7,565	-1.89%	(137,386)	(492,174)	(354,788)	258.24%
Other Sources/Uses													
Transfers In	10-8979	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	80-8999	(299,507)	(268,665)	30,842	-10.30%	299,507	268,665	(30,842)	-10.30%	-	-	-	-
Transfers Out	10-7699	78,590	78,590	-	0.00%	-	-	-	-	78,590	78,590	-	0.00%
Total Other Sources		(378,097)	(347,255)	30,842	-8.16%	299,507	268,665	(30,842)	-10.30%	(78,590)	(78,590)	-	0.00%
Change in Fund Bal		(115,344)	(446,855)	(331,511)	287.41%	(100,632)	(123,909)	(23,277)	23.13%	(215,976)	(570,764)	(354,788)	164.27%
Beg Fund Bal		3,589,706	3,661,488	71,782	2.00%	100,632	123,909	23,277	23.13%	3,690,338	3,785,397	95,059	2.58%
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,589,706	3,661,488	71,782	2.00%	100,632	123,909	23,277	23.13%	3,690,338	3,785,397	95,059	2.58%
End Fund Bal		3,474,362	3,214,633	(259,729)	-7.48%	-	-	-	-	3,474,362	3,214,633	(259,729)	-7.48%
Non Spendable		3,400	3,400	-	-	-	-	-	-	3,400	3,400	-	-
Restricted		-	-	-	-	-	-	-	-	-	-	-	-
Committed		694,990	577,975	(117,015)	-16.84%	694,990	577,975	(117,015)	-16.84%	694,990	577,975	(117,015)	-16.84%
Assigned		-	267,899	267,899	-	-	267,899	267,899	-	-	267,899	267,899	-
REU		625,000	660,000	35,000	-	625,000	660,000	35,000	-	625,000	660,000	35,000	5.60%
Unassigned		2,150,972	1,705,359	(410,613)	-19.09%	-	-	-	-	2,150,972	1,705,359	(410,613)	-19.09%

REU is: 9.9% 10.0%

Tickmark Legend

1	Unrestricted Discretionary Block grant funding reduced approx <\$58,500>, Unrestricted Lottery increased approx \$33k.
2	Unrestricted Materials & Supplies increased approx \$300, Unrestricted Lottery Materials & Supplies increased approx \$39k which includes approx \$16k from PY C/O.
3	Contribution to Title I reduced approx <\$66K>, SRSA increased approx \$8K, CTE increased approx \$27K.
4	Restricted Title I revenue increased approx \$12,500, Title II revenue increased approx \$1,300, New funding: Title IV \$10K, SRSA increased approx \$200.
5	Restricted Lottery revenue increased approx \$2,500, New funding: Classified Employee Prof'l Dev approx \$5,600, New funding: Low Performing Students Block Grant approx \$43,500.
6	Restricted certificated salaries reduced approx <\$28k> due to College Readiness program completed in PY, Title I reduced approx <\$27k> for staffing changes.
7	Restricted Title IV increased approx \$10K, Restricted Lottery increased approx \$11K, CTE reduced approx <\$9,600>, SUMS increased approx \$2K
8	Restricted Title II increased approx \$2K, SRSA increased approx \$8K, Educator Effect discontinued reduced approx <\$10,500>, New Fund: Classified Prof'l Dev increased approx \$5,600, New Fund: Low Performing Students increased approx \$43,500, SUMS increased approx \$5K
9	Restricted Capital Outlay increased for Prop 39 approx \$52k from PY C/O, CTEIG capital outlay increased approx \$36k to establish welding bays.
10	Reduced set aside for OPEB due to new GASB 68/75 Valuation.
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

Multi Year Projection

Materiality Threshold

\$: 0
%: 0%

		2018/19 <i>Budget</i>			2019/20 <i>MYP</i>			2020/21 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Funding	8010-8099	4,999,425	-	4,999,425	5,160,874	-	5,160,874	5,289,560	-	5,289,560
Federal Revenues	8100-8299	295,354	126,021	421,375	80,000	126,021	206,021	80,000	126,021	206,021
State Revenues	8300-8599	147,923	224,694	372,617	147,923	224,694	372,617	147,923	224,694	372,617
Local Revenues	8600-8799	243,784	16,604	260,388	243,784	1,604	245,388	243,784	1,604	245,388
Contributions	8980-8999	(268,665)	268,665	-	(294,128)	294,128	-	(286,091)	286,091	-
Total Revenues		5,417,821	635,984	6,053,805	5,338,453	646,447	5,984,900	5,475,176	638,410	6,113,586
Expenditures										
Certificated Salaries	1000-1999	1,897,448	113,989	2,011,437	1,971,069	119,613	2,090,682	1,998,280	121,040	2,119,320
Classified Salaries	2000-2999	809,857	72,112	881,969	841,853	77,675	919,528	851,779	80,073	931,852
Benefits & Taxes	3000-3999	1,228,393	222,592	1,450,985	1,309,084	228,808	1,537,892	1,361,674	233,287	1,594,961
Materials & Supplies	4000-4999	349,229	68,131	417,360	296,845	57,911	354,756	267,160	52,120	319,280
Operating Expenditures	5000-5999	1,294,567	124,097	1,418,664	1,165,110	105,500	1,270,610	1,048,599	94,950	1,143,549
Capital Outlay	6000-6599	106,782	154,332	261,114	106,782	52,300	159,082	106,782	52,300	159,082
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(4,640)	4,640	-	(4,640)	4,640	-	(4,640)	4,640	-
Transfers Out	7600-7629	78,590	-	78,590	78,590	-	78,590	78,590	-	78,590
Total Expenditures		5,864,676	759,893	6,624,569	5,869,143	646,447	6,515,590	5,812,674	638,410	6,451,084
Rev less Exp		(446,855)	(123,909)	(570,764)	(530,690)	-	(530,690)	(337,498)	-	(337,498)
Change in Fund Bal		(446,855)	(123,909)	(570,764)	(530,690)	-	(530,690)	(337,498)	-	(337,498)
Beg Fund Bal		3,661,488	123,909	3,785,397	3,214,633	-	3,214,633	2,683,943	-	2,683,943
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,661,488	123,909	3,785,397	3,214,633	-	3,214,633	2,683,943	-	2,683,943
End Fund Bal		3,214,633	-	3,214,633	2,683,943	-	2,683,943	2,346,445	-	2,346,445
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted - OPEB		577,975	-	577,975	583,191	-	583,191	594,385	-	594,385
Assigned - Unduplicated Pupil		267,899	-	267,899	295,962	-	295,962	317,515	-	317,515
REU		660,000	-	660,000	660,000	-	660,000	660,000	-	660,000
Unassigned		1,705,359	-	1,705,359	1,141,390	-	1,141,390	771,145	-	771,145

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects			G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,109,587.00	5,109,587.00	2,829,761.67	4,999,425.00	(110,162.00)	-2.2%
2) Federal Revenue		8100-8299	295,354.00	295,354.00	0.00	295,354.00	0.00	0.0%
3) Other State Revenue		8300-8599	173,536.00	173,536.00	24,231.91	147,923.00	(25,613.00)	-14.8%
4) Other Local Revenue		8600-8799	233,784.00	233,784.00	99,791.91	243,784.00	10,000.00	4.3%
5) TOTAL, REVENUES			5,812,261.00	5,812,261.00	2,953,785.49	5,686,486.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,764,986.00	1,764,986.00	935,093.55	1,897,448.00	(132,462.00)	-7.5%
2) Classified Salaries		2000-2999	801,314.00	801,314.00	404,113.18	809,857.00	(8,543.00)	-1.1%
3) Employee Benefits		3000-3999	1,175,260.00	1,175,260.00	655,057.46	1,228,393.00	(53,133.00)	-4.5%
4) Books and Supplies		4000-4999	310,014.00	310,014.00	140,817.19	349,229.00	(39,215.00)	-12.6%
5) Services and Other Operating Expenditures		5000-5999	1,296,483.00	1,296,483.00	562,394.57	1,294,567.00	1,916.00	0.1%
6) Capital Outlay		6000-6999	101,298.00	101,298.00	68,542.56	106,782.00	(5,484.00)	-5.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	(17,884.42)	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,297.00)	(4,297.00)	0.00	(4,640.00)	343.00	-8.0%
9) TOTAL, EXPENDITURES			5,549,508.00	5,549,508.00	2,748,134.09	5,786,086.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			262,753.00	262,753.00	205,651.40	(99,600.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(299,507.00)	(299,507.00)	0.00	(268,665.00)	30,842.00	-10.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(378,097.00)	(378,097.00)	0.00	(347,255.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,344.00)	(115,344.00)	205,651.40	(446,855.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,589,706.00	3,589,706.00		3,661,488.00	71,782.00	2.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,589,706.00	3,589,706.00		3,661,488.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,589,706.00	3,589,706.00		3,661,488.00		
2) Ending Balance, June 30 (E + F1e)			3,474,362.00	3,474,362.00		3,214,633.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	694,990.00	694,990.00		577,975.00		
d) Assigned								
Other Assignments		9780	0.00	295,756.00		267,899.00		
Unduplicated Pupil Expenditures	0000	9780		295,756.00				
Unduplicated Pupil Expenditures	0000	9780				267,899.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	625,000.00	650,000.00		660,000.00		
Unassigned/Unappropriated Amount			2,150,972.00	1,830,216.00		1,705,359.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,991,738.00	1,991,738.00	1,237,905.00	2,000,569.00	8,831.00	0.4%
Education Protection Account State Aid - Current Year		8012	403,337.00	403,337.00	106,227.00	314,178.00	(89,159.00)	-22.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	2,092.88	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	20,203.24	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,714,512.00	2,714,512.00	1,392,600.41	2,684,678.00	(29,834.00)	-1.1%
Unsecured Roll Taxes		8042	0.00	0.00	70,515.98	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	217.16	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,109,587.00	5,109,587.00	2,829,761.67	4,999,425.00	(110,162.00)	-2.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,109,587.00	5,109,587.00	2,829,761.67	4,999,425.00	(110,162.00)	-2.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	295,354.00	295,354.00	0.00	295,354.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			295,354.00	295,354.00	0.00	295,354.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	146,843.00	146,843.00	15,150.00	88,329.00	(58,514.00)	-39.8%
Lottery - Unrestricted and Instructional Materials		8560	26,693.00	26,693.00	9,081.91	59,594.00	32,901.00	123.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			173,536.00	173,536.00	24,231.91	147,923.00	(25,613.00)	-14.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	4,612.50	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	33,875.98	30,000.00	10,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	54,208.27	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
All Other Local Revenue		8699	0.00	0.00	7,095.16	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			233,784.00	233,784.00	99,791.91	243,784.00	10,000.00	4.3%
TOTAL, REVENUES			5,812,261.00	5,812,261.00	2,953,785.49	5,686,486.00	(125,775.00)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,533,581.00	1,533,581.00	797,441.17	1,646,043.00	(112,462.00)	-7.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	231,405.00	231,405.00	137,652.38	251,405.00	(20,000.00)	-8.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,764,986.00	1,764,986.00	935,093.55	1,897,448.00	(132,462.00)	-7.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	135,351.00	135,351.00	57,558.86	130,052.00	5,299.00	3.9%
Classified Support Salaries		2200	418,019.00	418,019.00	214,039.93	424,386.00	(6,367.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	89,367.00	89,367.00	51,500.75	88,609.00	758.00	0.8%
Clerical, Technical and Office Salaries		2400	147,980.00	147,980.00	76,082.17	155,663.00	(7,683.00)	-5.2%
Other Classified Salaries		2900	10,597.00	10,597.00	4,931.47	11,147.00	(550.00)	-5.2%
TOTAL, CLASSIFIED SALARIES			801,314.00	801,314.00	404,113.18	809,857.00	(8,543.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	280,791.00	280,791.00	140,391.45	299,108.00	(18,317.00)	-6.5%
PERS		3201-3202	115,310.00	115,310.00	63,547.99	120,600.00	(5,290.00)	-4.6%
OASDI/Medicare/Alternative		3301-3302	84,341.00	84,341.00	43,656.79	88,162.00	(3,821.00)	-4.5%
Health and Welfare Benefits		3401-3402	578,121.00	578,121.00	333,704.65	608,711.00	(30,590.00)	-5.3%
Unemployment Insurance		3501-3502	1,294.00	1,294.00	685.75	1,370.00	(76.00)	-5.9%
Workers' Compensation		3601-3602	83,821.00	83,821.00	39,028.25	79,059.00	4,762.00	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	31,582.00	31,582.00	34,042.58	31,383.00	199.00	0.6%
TOTAL, EMPLOYEE BENEFITS			1,175,260.00	1,175,260.00	655,057.46	1,228,393.00	(53,133.00)	-4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	50,000.00	13,758.19	50,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	250.00	(250.00)	New
Materials and Supplies		4300	209,014.00	209,014.00	95,270.53	217,404.00	(8,390.00)	-4.0%
Noncapitalized Equipment		4400	51,000.00	51,000.00	31,788.47	81,575.00	(30,575.00)	-60.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			310,014.00	310,014.00	140,817.19	349,229.00	(39,215.00)	-12.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	176,461.00	176,461.00	92,750.04	180,000.00	(3,539.00)	-2.0%
Travel and Conferences		5200	34,586.00	34,586.00	25,764.26	34,961.00	(375.00)	-1.1%
Dues and Memberships		5300	9,063.00	9,063.00	7,691.42	11,754.00	(2,691.00)	-29.7%
Insurance		5400-5450	55,080.00	55,080.00	58,404.05	60,000.00	(4,920.00)	-8.9%
Operations and Housekeeping Services		5500	245,333.00	245,333.00	82,717.41	225,794.00	19,539.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,450.00	105,450.00	26,974.38	105,450.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	644,358.00	644,358.00	261,975.07	657,906.00	(13,548.00)	-2.1%
Communications		5900	26,152.00	26,152.00	6,117.94	18,702.00	7,450.00	28.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,296,483.00	1,296,483.00	562,394.57	1,294,567.00	1,916.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	86,298.00	86,298.00	68,542.56	91,782.00	(5,484.00)	-6.4%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			101,298.00	101,298.00	68,542.56	106,782.00	(5,484.00)	-5.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	(17,884.42)	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	(17,884.42)	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,297.00)	(4,297.00)	0.00	(4,640.00)	343.00	-8.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,297.00)	(4,297.00)	0.00	(4,640.00)	343.00	-8.0%
TOTAL, EXPENDITURES			5,549,508.00	5,549,508.00	2,748,134.09	5,786,086.00	(236,578.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(299,507.00)	(299,507.00)	0.00	(268,665.00)	30,842.00	-10.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(299,507.00)	(299,507.00)	0.00	(268,665.00)	30,842.00	-10.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(378,097.00)	(378,097.00)	0.00	(347,255.00)	30,842.00	-8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	102,001.00	102,001.00	93,173.13	126,021.00	24,020.00	23.5%
3) Other State Revenue		8300-8599	173,286.00	173,286.00	37,133.66	224,694.00	51,408.00	29.7%
4) Other Local Revenue		8600-8799	16,604.00	16,604.00	1,349.74	16,604.00	0.00	0.0%
5) TOTAL, REVENUES			291,891.00	291,891.00	131,656.53	367,319.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	168,892.00	168,892.00	42,872.41	113,989.00	54,903.00	32.5%
2) Classified Salaries		2000-2999	79,844.00	79,844.00	34,138.95	72,112.00	7,732.00	9.7%
3) Employee Benefits		3000-3999	247,432.00	247,432.00	37,459.43	222,592.00	24,840.00	10.0%
4) Books and Supplies		4000-4999	54,563.00	54,563.00	30,294.52	68,131.00	(13,568.00)	-24.9%
5) Services and Other Operating Expenditures		5000-5999	70,718.00	70,718.00	32,778.39	124,097.00	(53,379.00)	-75.5%
6) Capital Outlay		6000-6999	66,284.00	66,284.00	154,366.38	154,332.00	(88,048.00)	-132.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,297.00	4,297.00	0.00	4,640.00	(343.00)	-8.0%
9) TOTAL, EXPENDITURES			692,030.00	692,030.00	331,910.08	759,893.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(400,139.00)	(400,139.00)	(200,253.55)	(392,574.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	299,507.00	299,507.00	0.00	268,665.00	(30,842.00)	-10.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			299,507.00	299,507.00	0.00	268,665.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,632.00)	(100,632.00)	(200,253.55)	(123,909.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,632.00	100,632.00		123,909.00	23,277.00	23.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,632.00	100,632.00		123,909.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,632.00	100,632.00		123,909.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	67,504.00	67,504.00	74,255.00	80,086.00	12,582.00	18.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	11,181.00	11,181.00	9,692.00	12,472.00	1,291.00	11.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	5,000.00	10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290	3,087.00	3,087.00	2,572.29	3,087.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,229.00	20,229.00	1,653.84	20,376.00	147.00	0.7%
TOTAL, FEDERAL REVENUE			102,001.00	102,001.00	93,173.13	126,021.00	24,020.00	23.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	18,375.00	18,375.00	9,763.66	20,917.00	2,542.00	13.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	154,911.00	154,911.00	27,370.00	203,777.00	48,866.00	31.5%
TOTAL, OTHER STATE REVENUE			173,286.00	173,286.00	37,133.66	224,694.00	51,408.00	29.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	16,604.00	16,604.00	1,349.74	16,604.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,604.00	16,604.00	1,349.74	16,604.00	0.00	0.0%
TOTAL, REVENUES			291,891.00	291,891.00	131,656.53	367,319.00	75,428.00	25.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	168,892.00	168,892.00	42,872.41	113,989.00	54,903.00	32.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			168,892.00	168,892.00	42,872.41	113,989.00	54,903.00	32.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	79,844.00	79,844.00	34,138.95	72,112.00	7,732.00	9.7%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79,844.00	79,844.00	34,138.95	72,112.00	7,732.00	9.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	167,589.00	167,589.00	6,764.72	158,964.00	8,625.00	5.1%
PERS		3201-3202	13,104.00	13,104.00	6,020.30	12,363.00	741.00	5.7%
OASDI/Medicare/Alternative		3301-3302	8,600.00	8,600.00	3,191.44	7,276.00	1,324.00	15.4%
Health and Welfare Benefits		3401-3402	50,015.00	50,015.00	19,166.60	38,353.00	11,662.00	23.3%
Unemployment Insurance		3501-3502	126.00	126.00	38.53	94.00	32.00	25.4%
Workers' Compensation		3601-3602	7,998.00	7,998.00	2,277.84	5,542.00	2,456.00	30.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			247,432.00	247,432.00	37,459.43	222,592.00	24,840.00	10.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	18,375.00	18,375.00	1,690.73	2,000.00	16,375.00	89.1%
Books and Other Reference Materials		4200	5,500.00	5,500.00	0.00	500.00	5,000.00	90.9%
Materials and Supplies		4300	24,888.00	24,888.00	7,422.15	28,477.00	(3,589.00)	-14.4%
Noncapitalized Equipment		4400	5,800.00	5,800.00	21,181.64	37,154.00	(31,354.00)	-540.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,563.00	54,563.00	30,294.52	68,131.00	(13,568.00)	-24.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	28,670.00	28,670.00	7,246.11	31,344.00	(2,674.00)	-9.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,982.00	3,982.00	1,614.39	3,982.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,108.00	1,108.00	331.30	1,108.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,958.00	36,958.00	23,586.59	87,663.00	(50,705.00)	-137.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,718.00	70,718.00	32,778.39	124,097.00	(53,379.00)	-75.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,659.00	14,659.00	50,534.38	50,500.00	(35,841.00)	-244.5%
Equipment Replacement		6500	51,625.00	51,625.00	103,832.00	103,832.00	(52,207.00)	-101.1%
TOTAL, CAPITAL OUTLAY			66,284.00	66,284.00	154,366.38	154,332.00	(88,048.00)	-132.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,297.00	4,297.00	0.00	4,640.00	(343.00)	-8.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,297.00	4,297.00	0.00	4,640.00	(343.00)	-8.0%
TOTAL, EXPENDITURES			692,030.00	692,030.00	331,910.08	759,893.00	(67,863.00)	-9.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	299,507.00	299,507.00	0.00	268,665.00	(30,842.00)	-10.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			299,507.00	299,507.00	0.00	268,665.00	(30,842.00)	-10.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			299,507.00	299,507.00	0.00	268,665.00	30,842.00	-10.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,109,587.00	5,109,587.00	2,829,761.67	4,999,425.00	(110,162.00)	-2.2%
2) Federal Revenue		8100-8299	397,355.00	397,355.00	93,173.13	421,375.00	24,020.00	6.0%
3) Other State Revenue		8300-8599	346,822.00	346,822.00	61,365.57	372,617.00	25,795.00	7.4%
4) Other Local Revenue		8600-8799	250,388.00	250,388.00	101,141.65	260,388.00	10,000.00	4.0%
5) TOTAL, REVENUES			6,104,152.00	6,104,152.00	3,085,442.02	6,053,805.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,933,878.00	1,933,878.00	977,965.96	2,011,437.00	(77,559.00)	-4.0%
2) Classified Salaries		2000-2999	881,158.00	881,158.00	438,252.13	881,969.00	(811.00)	-0.1%
3) Employee Benefits		3000-3999	1,422,692.00	1,422,692.00	692,516.89	1,450,985.00	(28,293.00)	-2.0%
4) Books and Supplies		4000-4999	364,577.00	364,577.00	171,111.71	417,360.00	(52,783.00)	-14.5%
5) Services and Other Operating Expenditures		5000-5999	1,367,201.00	1,367,201.00	595,172.96	1,418,664.00	(51,463.00)	-3.8%
6) Capital Outlay		6000-6999	167,582.00	167,582.00	222,908.94	261,114.00	(93,532.00)	-55.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	(17,884.42)	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,241,538.00	6,241,538.00	3,080,044.17	6,545,979.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,386.00)	(137,386.00)	5,397.85	(492,174.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(78,590.00)	(78,590.00)	0.00	(78,590.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(215,976.00)	(215,976.00)	5,397.85	(570,764.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,690,338.00	3,690,338.00		3,785,397.00	95,059.00	2.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,690,338.00	3,690,338.00		3,785,397.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,690,338.00	3,690,338.00		3,785,397.00		
2) Ending Balance, June 30 (E + F1e)			3,474,362.00	3,474,362.00		3,214,633.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stablization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	694,990.00	694,990.00		577,975.00		
d) Assigned								
Other Assignments		9780	0.00	295,756.00		267,899.00		
Unduplicated Pupil Expenditures	0000	9780		295,756.00				
Unduplicated Pupil Expenditures	0000	9780				267,899.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	625,000.00	650,000.00		660,000.00		
Unassigned/Unappropriated Amount			2,150,972.00	1,830,216.00		1,705,359.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,991,738.00	1,991,738.00	1,237,905.00	2,000,569.00	8,831.00	0.4%
Education Protection Account State Aid - Current Year		8012	403,337.00	403,337.00	106,227.00	314,178.00	(89,159.00)	-22.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	2,092.88	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	20,203.24	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,714,512.00	2,714,512.00	1,392,600.41	2,684,678.00	(29,834.00)	-1.1%
Unsecured Roll Taxes		8042	0.00	0.00	70,515.98	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	217.16	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,109,587.00	5,109,587.00	2,829,761.67	4,999,425.00	(110,162.00)	-2.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,109,587.00	5,109,587.00	2,829,761.67	4,999,425.00	(110,162.00)	-2.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	295,354.00	295,354.00	0.00	295,354.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	67,504.00	67,504.00	74,255.00	80,086.00	12,582.00	18.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	11,181.00	11,181.00	9,692.00	12,472.00	1,291.00	11.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	5,000.00	10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290	3,087.00	3,087.00	2,572.29	3,087.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,229.00	20,229.00	1,653.84	20,376.00	147.00	0.7%
TOTAL, FEDERAL REVENUE			397,355.00	397,355.00	93,173.13	421,375.00	24,020.00	6.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	146,843.00	146,843.00	15,150.00	88,329.00	(58,514.00)	-39.8%
Lottery - Unrestricted and Instructional Materi		8560	45,068.00	45,068.00	18,845.57	80,511.00	35,443.00	78.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	154,911.00	154,911.00	27,370.00	203,777.00	48,866.00	31.5%
TOTAL, OTHER STATE REVENUE			346,822.00	346,822.00	61,365.57	372,617.00	25,795.00	7.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	4,612.50	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	33,875.98	30,000.00	10,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	54,208.27	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	16,604.00	16,604.00	8,444.90	16,604.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,388.00	250,388.00	101,141.65	260,388.00	10,000.00	4.0%
TOTAL, REVENUES			6,104,152.00	6,104,152.00	3,085,442.02	6,053,805.00	(50,347.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,702,473.00	1,702,473.00	840,313.58	1,760,032.00	(57,559.00)	-3.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	231,405.00	231,405.00	137,652.38	251,405.00	(20,000.00)	-8.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,933,878.00	1,933,878.00	977,965.96	2,011,437.00	(77,559.00)	-4.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	215,195.00	215,195.00	91,697.81	202,164.00	13,031.00	6.1%
Classified Support Salaries		2200	418,019.00	418,019.00	214,039.93	424,386.00	(6,367.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	89,367.00	89,367.00	51,500.75	88,609.00	758.00	0.8%
Clerical, Technical and Office Salaries		2400	147,980.00	147,980.00	76,082.17	155,663.00	(7,683.00)	-5.2%
Other Classified Salaries		2900	10,597.00	10,597.00	4,931.47	11,147.00	(550.00)	-5.2%
TOTAL, CLASSIFIED SALARIES			881,158.00	881,158.00	438,252.13	881,969.00	(811.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	448,380.00	448,380.00	147,156.17	458,072.00	(9,692.00)	-2.2%
PERS		3201-3202	128,414.00	128,414.00	69,568.29	132,963.00	(4,549.00)	-3.5%
OASDI/Medicare/Alternative		3301-3302	92,941.00	92,941.00	46,848.23	95,438.00	(2,497.00)	-2.7%
Health and Welfare Benefits		3401-3402	628,136.00	628,136.00	352,871.25	647,064.00	(18,928.00)	-3.0%
Unemployment Insurance		3501-3502	1,420.00	1,420.00	724.28	1,464.00	(44.00)	-3.1%
Workers' Compensation		3601-3602	91,819.00	91,819.00	41,306.09	84,601.00	7,218.00	7.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	31,582.00	31,582.00	34,042.58	31,383.00	199.00	0.6%
TOTAL, EMPLOYEE BENEFITS			1,422,692.00	1,422,692.00	692,516.89	1,450,985.00	(28,293.00)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	68,375.00	68,375.00	15,448.92	52,000.00	16,375.00	23.9%
Books and Other Reference Materials		4200	5,500.00	5,500.00	0.00	750.00	4,750.00	86.4%
Materials and Supplies		4300	233,902.00	233,902.00	102,692.68	245,881.00	(11,979.00)	-5.1%
Noncapitalized Equipment		4400	56,800.00	56,800.00	52,970.11	118,729.00	(61,929.00)	-109.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			364,577.00	364,577.00	171,111.71	417,360.00	(52,783.00)	-14.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	176,461.00	176,461.00	92,750.04	180,000.00	(3,539.00)	-2.0%
Travel and Conferences		5200	63,256.00	63,256.00	33,010.37	66,305.00	(3,049.00)	-4.8%
Dues and Memberships		5300	9,063.00	9,063.00	7,691.42	11,754.00	(2,691.00)	-29.7%
Insurance		5400-5450	55,080.00	55,080.00	58,404.05	60,000.00	(4,920.00)	-8.9%
Operations and Housekeeping Services		5500	249,315.00	249,315.00	84,331.80	229,776.00	19,539.00	7.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,558.00	106,558.00	27,305.68	106,558.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	681,316.00	681,316.00	285,561.66	745,569.00	(64,253.00)	-9.4%
Communications		5900	26,152.00	26,152.00	6,117.94	18,702.00	7,450.00	28.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,367,201.00	1,367,201.00	595,172.96	1,418,664.00	(51,463.00)	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,957.00	100,957.00	119,076.94	142,282.00	(41,325.00)	-40.9%
Equipment Replacement		6500	66,625.00	66,625.00	103,832.00	118,832.00	(52,207.00)	-78.4%
TOTAL, CAPITAL OUTLAY			167,582.00	167,582.00	222,908.94	261,114.00	(93,532.00)	-55.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	(17,884.42)	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	(17,884.42)	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,241,538.00	6,241,538.00	3,080,044.17	6,545,979.00	(304,441.00)	-4.9%

2018-19 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(78,590.00)	(78,590.00)	0.00	(78,590.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,500.00	82,500.00	25,144.74	82,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,850.00	5,850.00	2,154.18	5,850.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,950.00	20,950.00	4,786.10	20,950.00	0.00	0.0%
5) TOTAL, REVENUES			109,300.00	109,300.00	32,085.00	109,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,257.00	76,257.00	36,165.01	76,319.00	(62.00)	-0.1%
3) Employee Benefits		3000-3999	35,855.00	35,855.00	17,780.45	35,793.00	62.00	0.2%
4) Books and Supplies		4000-4999	68,591.00	68,591.00	30,856.25	68,591.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,187.00	7,187.00	2,834.00	7,187.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			187,890.00	187,890.00	87,635.71	187,890.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,590.00)	(78,590.00)	(55,550.71)	(78,590.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,590.00	78,590.00	0.00	78,590.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(55,550.71)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	68,500.00	68,500.00	19,152.92	68,500.00	0.00	0.0%
Donated Food Commodities		8221	14,000.00	14,000.00	5,991.82	14,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			82,500.00	82,500.00	25,144.74	82,500.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,850.00	5,850.00	2,154.16	5,850.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,850.00	5,850.00	2,154.16	5,850.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,950.00	20,950.00	4,786.10	20,950.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,950.00	20,950.00	4,786.10	20,950.00	0.00	0.0%
TOTAL, REVENUES			109,300.00	109,300.00	32,085.00	109,300.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	76,257.00	76,257.00	36,165.01	76,319.00	(62.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,257.00	76,257.00	36,165.01	76,319.00	(62.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,113.00	10,113.00	5,254.93	10,415.00	(302.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	5,637.00	5,637.00	2,667.68	5,567.00	70.00	1.2%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	8,768.30	17,537.00	0.00	0.0%
Unemployment Insurance		3501-3502	39.00	39.00	18.06	36.00	1.00	2.6%
Workers' Compensation		3601-3602	2,529.00	2,529.00	1,071.48	2,236.00	293.00	11.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,855.00	35,855.00	17,780.45	35,793.00	62.00	0.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,011.00	9,011.00	1,661.85	9,011.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	2,343.23	5,000.00	0.00	0.0%
Food		4700	54,580.00	54,580.00	26,831.17	54,580.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			68,591.00	68,591.00	30,856.25	68,591.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	710.00	710.00	0.00	710.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	4,000.00	2,500.00	4,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,058.00	2,058.00	334.00	2,058.00	0.00	0.0%
Communications		5900	421.00	421.00	0.00	421.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,187.00	7,187.00	2,834.00	7,187.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			187,890.00	187,890.00	87,635.71	187,890.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			78,590.00	78,590.00	0.00	78,590.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	93,065.37	227,811.00	(227,811.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	93,065.37	227,811.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(93,065.37)	(227,811.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(93,065.37)	(227,811.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		227,811.00	227,811.00	New
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		227,811.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		227,811.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	59,705.00	(59,705.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	93,065.37	168,106.00	(168,106.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	93,065.37	227,811.00	(227,811.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	93,065.37	227,811.00		

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

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	6,612.75	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	6,612.75	6,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,000.00	6,000.00	(6,000.00)	6,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,000.00	6,000.00	(6,000.00)	6,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	12,612.75	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	12,812.75	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	6,612.75	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	6,612.75	6,000.00	0.00	0.0%
TOTAL, REVENUES			6,000.00	6,000.00	6,612.75	6,000.00		

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

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

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	382.83	382.83	382.83	382.83	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	382.83	382.83	382.83	382.83	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	2.93	2.93	2.93	2.93	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.74	1.74	1.74	1.74	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.16	12.16	12.68	12.68	0.52	4%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.83	16.83	17.35	17.35	0.52	3%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	399.66	399.66	400.18	400.18	0.52	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	382.83	382.83	382.83	382.83	0.00	0%
b. Special Education-Special Day Class	2.93	2.93	2.93	2.93	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.74	1.74	1.74	1.74	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.16	12.16	12.68	12.68	0.52	4%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	399.66	399.66	400.18	400.18	0.52	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	399.66	399.66	400.18	400.18	0.52	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	16.83	16.83	16.83	16.83	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		3,949,908.75	4,101,597.84	4,256,028.43	4,144,959.21	3,749,355.43	3,325,264.05	3,618,558.99	4,075,087.10
B. RECEIPTS		281,342.00	281,342.00	334,456.00	281,342.00	0.00	53,113.00	112,537.00	145,139.00
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079		63,710.08				823,549.22	598,370.37	
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299		1,653.84		216.00	22,667.00	5,072.29	63,564.00	20,376.00
Other State Revenue	8300-8599				18,845.57		36,887.00	5,633.00	35,230.00
Other Local Revenue	8600-8799	1,525.00	1,714.47	24,566.42	55,092.52	392.00	17,595.02	256.22	(12.00)
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		282,867.00	348,420.39	359,022.42	355,496.09	23,059.00	936,216.53	780,360.59	200,733.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	21,290.34	19,990.34	185,309.51	189,437.44	193,113.57	181,457.48	218,179.02	225,750.00
Classified Salaries	2000-2999	34,224.52	43,623.80	69,494.57	74,389.04	78,492.75	67,617.44	71,090.62	95,250.00
Employee Benefits	3000-3999	44,550.94	38,155.24	117,294.35	123,537.81	119,825.96	131,618.37	122,978.95	135,500.00
Books and Supplies	4000-4999	(66.82)	35,999.81	28,903.80	66,636.27	14,263.68	6,748.14	24,141.96	75,000.00
Services	5000-5999	93,639.37	90,041.44	25,613.86	237,895.01	30,443.74	58,233.95	75,280.95	48,750.00
Capital Outlay	6000-6599		12,486.58	44,083.83	62,506.53		103,832.00		
Other Outgo	7000-7499						0.00		
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		193,638.35	240,297.21	470,699.92	754,402.10	436,139.70	549,507.38	511,671.50	580,250.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00							
Accounts Receivable	9200-9299	24,972.01	846.16		(783.36)	1,003.57	(220.21)	(15,038.38)	(5,483.00)
Due From Other Funds	9310		19,252.53						
Stores	9320								
Prepaid Expenditures	9330				(5,526.00)				
Other Current Assets	9340								
Deferred Outflows of Resources	9430								
SUBTOTAL		24,972.01	20,098.69	0.00	(6,309.36)	1,003.57	(220.21)	(15,038.38)	(5,483.00)
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599		(37,488.43)	(608.28)	(9,611.59)	11,994.25	(106,786.00)	(2,877.40)	(1,929.70)
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		(37,488.43)	(26,208.72)	(608.28)	(9,611.59)	11,994.25	(106,786.00)	(2,877.40)	(1,929.70)
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		62,460.44	46,307.41	608.28	3,302.23	(10,990.68)	106,565.79	(12,160.98)	(3,553.30)
E. NET INCREASE/DECREASE (B - C + D)		151,689.09	154,430.59	(111,069.22)	(395,603.78)	(424,071.38)	493,274.94	256,528.11	(383,070.30)
F. ENDING CASH (A + E)		4,101,597.84	4,256,028.43	4,144,959.21	3,749,355.43	3,325,264.05	3,818,558.99	4,075,087.10	3,692,016.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH								
	3,692,016.80	3,199,705.80	3,871,903.45	3,359,143.72				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Appointments	145,139.00	145,139.00	145,139.00	390,059.00			2,314,747.00	2,314,747.00
Property Taxes		1,143,080.41		55,967.92			2,684,678.00	2,684,678.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	95,000.00	95,000.00	50,000.00	51,010.16	16,815.71		421,375.00	421,375.00
Other State Revenue	38,750.00	47,500.00	98,000.00	54,753.43	37,018.00		372,617.00	372,617.00
Other Local Revenue	48,000.00	27,600.00	49,097.59	34,560.76			260,388.00	260,388.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	326,889.00	1,458,319.41	342,236.59	586,351.27	53,833.71	0.00	6,053,805.00	6,053,805.00
C. DISBURSEMENTS								
Certificated Salaries	225,750.00	225,750.00	225,750.00	99,659.30			2,011,437.00	2,011,437.00
Classified Salaries	115,750.00	95,250.00	82,750.00	54,036.26			881,969.00	881,969.00
Employee Benefits	145,750.00	145,749.70	250,000.00	76,023.68			1,450,985.00	1,450,985.00
Books and Supplies	46,250.00	25,000.00	85,750.00	8,733.16			417,360.00	417,360.00
Services	175,950.00	225,000.00	100,500.00	199,297.58	58,018.10		1,418,664.00	1,418,664.00
Capital Outlay		38,205.06					261,114.00	261,114.00
Other Outgo			78,590.00	104,450.00			104,450.00	104,450.00
Interfund Transfers Out							78,590.00	78,590.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	709,450.00	754,954.76	823,340.00	542,199.98	58,018.10	0.00	6,624,569.00	6,624,569.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable		(5,517.00)			220.21		0.00	0.00
Due From Other Funds			(19,252.53)				0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures			5,526.00				0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	0.00	(5,517.00)	(13,506.32)	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	109,750.00	25,650.00	18,150.00	19,965.87			0.00	0.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL	109,750.00	25,650.00	18,150.00	19,965.87	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS	(109,750.00)	(31,167.00)	(31,656.32)	(19,965.87)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)								
	(492,311.00)	672,197.65	(512,759.73)	24,185.42	(4,184.39)	0.00	(570,764.00)	(570,764.00)
F. ENDING CASH (A + E)	3,199,705.80	3,871,903.45	3,359,143.72	3,383,329.14			3,379,144.75	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							3,379,144.75	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue							0.00	
Other Local Revenue							0.00	
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries							0.00	
Classified Salaries							0.00	
Employee Benefits							0.00	
Books and Supplies							0.00	
Services							0.00	
Capital Outlay							0.00	
Other Outgo							0.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not in Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	3,383,329.14	3,383,329.14	3,383,329.14	3,383,329.14			3,383,329.14	0.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							3,383,329.14	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 12, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	n/a	X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,624,569.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	245,227.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	261,114.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	78,590.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	292,695.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				632,399.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	78,590.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,825,533.00

		2018-19 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		400.18
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,557.28
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,174,454.78	12,955.57
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)	5,174,454.78	12,955.57
B. Required effort (Line A.2 times 90%)	4,657,009.30	11,660.01
C. Current year expenditures (Line I.E and Line II.B)	5,825,533.00	14,557.28
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 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 50,428.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,293,963.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.17%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	287,746.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	75,894.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	9,771.34
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)	45.63
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)	373,456.97
9. Carry-Forward Adjustment (Part IV, Line F)	(19,344.93)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	354,112.04

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,360,522.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	696,167.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	228,321.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	99,260.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	240,780.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,600.00
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)	38,506.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	116,562.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	825,385.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,854.37
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)	187,890.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,814,848.03

**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)**

6.42%

**D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)**

6.09%

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>373,456.97</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(133,277.18)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(52,090.57)</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 (3.92%) 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 (3.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.9%) times Part III, Line B18); zero if positive	<u>(38,689.85)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(38,689.85)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.76%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-19,344.93) is applied to the current year calculation and the remainder (\$-19,344.92) is deferred to one or more future years:	<u>6.09%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-12,896.62) is applied to the current year calculation and the remainder (\$-25,793.23) is deferred to one or more future years:	<u>6.20%</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>(19,344.93)</u>

Approved indirect cost rate: 3.92%
Highest rate used in any program: 3.90%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	191,118.00	4,150.00	2.17%
01	3550	2,972.00	115.00	3.87%
01	4127	9,625.00	375.00	3.90%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,999,425.00	3.23%	5,160,874.00	2.49%	5,289,560.00
2. Federal Revenues	8100-8299	295,354.00	-72.91%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	147,923.00	0.00%	147,923.00	0.00%	147,923.00
4. Other Local Revenues	8600-8799	243,784.00	0.00%	243,784.00	0.00%	243,784.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(268,665.00)	9.48%	(294,128.00)	-2.73%	(286,091.00)
6. Total (Sum lines A1 thru A5c)		5,417,821.00	-1.46%	5,338,453.00	2.56%	5,475,176.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,897,448.00		1,971,069.00
b. Step & Column Adjustment				26,185.00		27,211.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				47,436.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,897,448.00	3.88%	1,971,069.00	1.38%	1,998,280.00
2. Classified Salaries						
a. Base Salaries				809,857.00		841,853.00
b. Step & Column Adjustment				11,750.00		9,926.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				20,246.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	809,857.00	3.95%	841,853.00	1.18%	851,779.00
3. Employee Benefits	3000-3999	1,228,393.00	6.57%	1,309,084.00	4.02%	1,361,674.00
4. Books and Supplies	4000-4999	349,229.00	-15.00%	296,845.00	-10.00%	267,160.00
5. Services and Other Operating Expenditures	5000-5999	1,294,567.00	-10.00%	1,165,110.00	-10.00%	1,048,599.00
6. Capital Outlay	6000-6999	106,782.00	0.00%	106,782.00	0.00%	106,782.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,640.00)	0.00%	(4,640.00)	0.00%	(4,640.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	78,590.00	0.00%	78,590.00	0.00%	78,590.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,864,676.00	0.08%	5,869,143.00	-0.96%	5,812,674.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(446,855.00)		(530,690.00)		(337,498.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,661,488.00		3,214,633.00		2,683,943.00
2. Ending Fund Balance (Sum lines C and D1)		3,214,633.00		2,683,943.00		2,346,445.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	577,975.00		583,191.00		594,385.00
d. Assigned	9780	267,899.00		295,962.00		317,515.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	660,000.00		660,000.00		660,000.00
2. Unassigned/Unappropriated	9790	1,705,359.00		1,141,390.00		771,145.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,214,633.00		2,683,943.00		2,346,445.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	660,000.00		660,000.00		660,000.00
c. Unassigned/Unappropriated	9790	1,705,359.00		1,141,390.00		771,145.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,365,359.00		1,801,390.00		1,431,145.00

F. ASSUMPTIONS

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

Two year negotiated settlement with Sierra Plumas Teachers Association for 2% salary schedule increase for 18/19 and 2.5% salary schedule increase for 19/20. Additional steps added to two columns for the certificated salary schedules and 3 teachers made whole on those columns/steps.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	126,021.00	0.00%	126,021.00	0.00%	126,021.00
3. Other State Revenues	8300-8599	224,694.00	0.00%	224,694.00	0.00%	224,694.00
4. Other Local Revenues	8600-8799	16,604.00	-90.34%	1,604.00	0.00%	1,604.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	268,665.00	9.48%	294,128.00	-2.73%	286,091.00
6. Total (Sum lines A1 thru A5c)		635,984.00	1.65%	646,447.00	-1.24%	638,410.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,989.00		119,613.00
b. Step & Column Adjustment				2,774.00		1,427.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,850.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,989.00	4.93%	119,613.00	1.19%	121,040.00
2. Classified Salaries						
a. Base Salaries				72,112.00		77,675.00
b. Step & Column Adjustment				3,760.00		2,398.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,803.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,112.00	7.71%	77,675.00	3.09%	80,073.00
3. Employee Benefits	3000-3999	222,592.00	2.79%	228,808.00	1.96%	233,287.00
4. Books and Supplies	4000-4999	68,131.00	-15.00%	57,911.00	-10.00%	52,120.00
5. Services and Other Operating Expenditures	5000-5999	124,097.00	-14.99%	105,500.00	-10.00%	94,950.00
6. Capital Outlay	6000-6999	154,332.00	-66.11%	52,300.00	0.00%	52,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,640.00	0.00%	4,640.00	0.00%	4,640.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		759,893.00	-14.93%	646,447.00	-1.24%	638,410.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(123,909.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		123,909.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Two year negotiated settlement with Sierra Plumas Teachers Association for 2% salary schedule increase for 18/19 and 2.5% salary schedule increase for 19/20. Additional steps added to two columns for the certificated salary schedules and 3 teachers made whole on those columns/steps.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,999,425.00	3.23%	5,160,874.00	2.49%	5,289,560.00
2. Federal Revenues	8100-8299	421,375.00	-51.11%	206,021.00	0.00%	206,021.00
3. Other State Revenues	8300-8599	372,617.00	0.00%	372,617.00	0.00%	372,617.00
4. Other Local Revenues	8600-8799	260,388.00	-5.76%	245,388.00	0.00%	245,388.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,053,805.00	-1.14%	5,984,900.00	2.15%	6,113,586.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,011,437.00		2,090,682.00
b. Step & Column Adjustment				28,959.00		28,638.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,286.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,011,437.00	3.94%	2,090,682.00	1.37%	2,119,320.00
2. Classified Salaries						
a. Base Salaries				881,969.00		919,528.00
b. Step & Column Adjustment				15,510.00		12,324.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				22,049.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	881,969.00	4.26%	919,528.00	1.34%	931,852.00
3. Employee Benefits	3000-3999	1,450,985.00	5.99%	1,537,892.00	3.71%	1,594,961.00
4. Books and Supplies	4000-4999	417,360.00	-15.00%	354,756.00	-10.00%	319,280.00
5. Services and Other Operating Expenditures	5000-5999	1,418,664.00	-10.44%	1,270,610.00	-10.00%	1,143,549.00
6. Capital Outlay	6000-6999	261,114.00	-39.08%	159,082.00	0.00%	159,082.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	78,590.00	0.00%	78,590.00	0.00%	78,590.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,624,569.00	-1.65%	6,515,590.00	-0.99%	6,451,084.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(570,764.00)		(530,690.00)		(337,498.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,785,397.00		3,214,633.00		2,683,943.00
2. Ending Fund Balance (Sum lines C and D1)		3,214,633.00		2,683,943.00		2,346,445.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	577,975.00		583,191.00		594,385.00
d. Assigned	9780	267,899.00		295,962.00		317,515.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	660,000.00		660,000.00		660,000.00
2. Unassigned/Unappropriated	9790	1,705,359.00		1,141,390.00		771,145.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,214,633.00		2,683,943.00		2,346,445.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	660,000.00		660,000.00		660,000.00
c. Unassigned/Unappropriated	9790	1,705,359.00		1,141,390.00		771,145.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,365,359.00		1,801,390.00		1,431,145.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		35.71%		27.65%		22.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		382.83		408.08		408.08
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,624,569.00		6,515,590.00		6,451,084.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,624,569.00		6,515,590.00		6,451,084.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		264,982.76		260,623.60		258,043.36
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		264,982.76		260,623.60		258,043.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	78,590.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					78,590.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	78,590.00	78,590.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2018-19)	District Regular	382.83	382.83		
	Charter School	0.00	0.00		
	Total ADA	382.83	382.83	0.0%	Met
1st Subsequent Year (2019-20)	District Regular	398.62	400.18		
	Charter School	0.00	0.00		
	Total ADA	398.62	400.18	0.4%	Met
2nd Subsequent Year (2020-21)	District Regular	398.62	400.18		
	Charter School	0.00	0.00		
	Total ADA	398.62	400.18	0.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	413	418		
Charter School	0	0		
Total Enrollment	413	418	1.2%	Met
1st Subsequent Year (2019-20)				
District Regular	415	420		
Charter School	0	0		
Total Enrollment	415	420	1.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	415	420		
Charter School	0	0		
Total Enrollment	415	420	1.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	362	381	
Charter School		0	
Total ADA/Enrollment	362	381	95.0%
Second Prior Year (2016-17)			
District Regular	361	376	
Charter School		0	
Total ADA/Enrollment	361	376	96.0%
First Prior Year (2017-18)			
District Regular	383	383	
Charter School	0	0	
Total ADA/Enrollment	383	383	100.0%
		Historical Average Ratio:	97.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	383	418		
Charter School	0	0		
Total ADA/Enrollment	383	418	91.6%	Met
1st Subsequent Year (2019-20)				
District Regular	400	420		
Charter School	0	0		
Total ADA/Enrollment	400	420	95.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	400	420		
Charter School	0	0		
Total ADA/Enrollment	400	420	95.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2018-19)	5,033,102.00		
1st Subsequent Year (2019-20)	5,392,468.00	5,160,874.00	-4.3%	Not Met
2nd Subsequent Year (2020-21)	5,499,024.00	5,289,560.00	-3.8%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Some schools are funded on the LCFF while others are funded as NSS. Presently we have Downieville Elementary, Downieville Jr/Sr High School and Loyalton High School that are funded as NSS.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	3,549,836.14	4,705,120.48	75.4%
Second Prior Year (2016-17)	3,452,283.60	4,843,165.88	71.3%
First Prior Year (2017-18)	3,711,880.80	5,217,327.20	71.1%
Historical Average Ratio:			72.6%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	68.6% to 76.6%	68.6% to 76.6%	68.6% to 76.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	3,935,698.00	5,786,086.00	68.0%	Not Met
1st Subsequent Year (2019-20)	4,122,006.00	5,790,553.00	71.2%	Met
2nd Subsequent Year (2020-21)	4,211,733.00	5,734,084.00	73.5%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The District's costs for operating expenditures has increased due to contracted services being required outside of the availability of staff to service the needs of the students.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---	--	----------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2018-19)	407,502.00	421,375.00	3.4%	No
1st Subsequent Year (2019-20)	192,148.00	206,021.00	7.2%	Yes
2nd Subsequent Year (2020-21)	192,148.00	206,021.00	7.2%	Yes

Explanation:
(required if Yes)

Additional funding from Forest Reserve (Small Rural Schools) has been authorized and is budgeted for 18/19. This is not anticipated to continue in the out years and has been removed from the budget for 19/20 and 20/21.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2018-19)	318,599.00	372,617.00	17.0%	Yes
1st Subsequent Year (2019-20)	318,599.00	372,617.00	17.0%	Yes
2nd Subsequent Year (2020-21)	318,599.00	372,617.00	17.0%	Yes

Explanation:
(required if Yes)

Increased one time mandated block funds were anticipated, this rate was reduced at 1st interim. Both restricted and unrestricted lottery program funding per ADA has increased and the current year budget and two out years have been adjusted to the present rates.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2018-19)	250,388.00	260,388.00	4.0%	No
1st Subsequent Year (2019-20)	235,388.00	245,388.00	4.2%	No
2nd Subsequent Year (2020-21)	235,388.00	245,388.00	4.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2018-19)	408,521.00	417,360.00	2.2%	No
1st Subsequent Year (2019-20)	377,518.00	354,756.00	-6.0%	Yes
2nd Subsequent Year (2020-21)	377,518.00	319,280.00	-15.4%	Yes

Explanation:
(required if Yes)

Budget for the two out years have been reduced to an amount closer to what we anticipate spending and to reduce annual deficit spending trend.

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

Current Year (2018-19)	1,354,931.00	1,418,664.00	4.7%	No
1st Subsequent Year (2019-20)	1,354,931.00	1,270,610.00	-6.2%	Yes
2nd Subsequent Year (2020-21)	1,354,931.00	1,143,549.00	-15.6%	Yes

Explanation:
(required if Yes)

Budget for the two out years have been reduced to an amount closer to what we anticipate spending and to reduce annual deficit spending trend.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	976,489.00	1,054,380.00	8.0%	Not Met
1st Subsequent Year (2019-20)	746,135.00	824,026.00	10.4%	Not Met
2nd Subsequent Year (2020-21)	746,135.00	824,026.00	10.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	1,763,452.00	1,836,024.00	4.1%	Met
1st Subsequent Year (2019-20)	1,732,449.00	1,625,366.00	-6.2%	Not Met
2nd Subsequent Year (2020-21)	1,732,449.00	1,462,829.00	-15.6%	Not Met

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

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

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

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

Additional funding from Forest Reserve (Small Rural Schools) has been authorized and is budgeted for 18/19. This is not anticipated to continue in the out years and has been removed from the budget for 19/20 and 20/21.

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

Increased one time mandated block funds were anticipated, this rate was reduced at 1st interim. Both restricted and unrestricted lottery program funding per ADA has increased and the current year budget and two out years have been adjusted to the present rates.

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

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

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

Budget for the two out years have been reduced to an amount closer to what we anticipate spending and to reduce annual deficit spending trend.

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

Budget for the two out years have been reduced to an amount closer to what we anticipate spending and to reduce annual deficit spending trend.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

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

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

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

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	35.7%	27.7%	22.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	11.9%	9.2%	7.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(446,855.00)	5,864,676.00	7.6%	Met
1st Subsequent Year (2019-20)	(530,690.00)	5,869,143.00	9.0%	Met
2nd Subsequent Year (2020-21)	(337,498.00)	5,812,674.00	5.8%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2018-19)		3,214,633.00	Met
1st Subsequent Year (2019-20)		2,683,943.00	Met
2nd Subsequent Year (2020-21)		2,346,445.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2018-19)		3,383,329.14	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	383	408	408
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,624,569.00	6,515,590.00	6,451,084.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,624,569.00	6,515,590.00	6,451,084.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	264,982.76	260,623.60	258,043.36
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	264,982.76	260,623.60	258,043.36

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	660,000.00	660,000.00	660,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,705,359.00	1,141,390.00	771,145.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,365,359.00	1,801,390.00	1,431,145.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	35.71%	27.65%	22.18%
District's Reserve Standard (Section 10B, Line 7):	264,982.76	260,623.60	258,043.36
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(288,407.00)	(268,665.00)	-6.8%	(19,742.00)	Met
1st Subsequent Year (2019-20)	(305,917.00)	(294,128.00)	-3.9%	(11,789.00)	Met
2nd Subsequent Year (2020-21)	(310,619.00)	(286,091.00)	-7.9%	(24,528.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	78,590.00	78,590.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	78,590.00	78,590.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	78,590.00	78,590.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Expenditures for Books and Supplies and Operating Expenditures has been reduce in the two out years in order to reduce overall deficit spending pattern and reduce the contribution required in the Restricted programs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information: N/A
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) No
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? n/a
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Unrestricted Revenue	Accrued Vacation	22,468
Other Long-term Commitments (do not include OPEB):				
TOTAL:				22,468

Type of Commitment (continued)	Prior Year (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	19,674	22,468	0	0
Other Long-term Commitments (continued):				
Total Annual Payments:	19,674	22,468	0	0
Has total annual payment increased over prior year (2017-18)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Budget year includes statutory contributions.

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

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	1,033,624.00	577,975.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,033,624.00	577,975.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jul 01, 2014	Jun 30, 2018

e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2018-19)	133,535.00	82,400.00
1st Subsequent Year (2019-20)	133,535.00	82,400.00
2nd Subsequent Year (2020-21)	133,535.00	82,400.00

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

Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00

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

Current Year (2018-19)	31,582.00	43,637.00
1st Subsequent Year (2019-20)	68,359.00	43,524.00
2nd Subsequent Year (2020-21)	53,719.00	44,531.00

d. Number of retirees receiving OPEB benefits

Current Year (2018-19)	2	2
1st Subsequent Year (2019-20)	4	4
2nd Subsequent Year (2020-21)	3	3

4. Comments:

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

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

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

No

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

n/a

c. If Yes to Item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

4. Comments:

N/A

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	25.4	27.2	27.2	27.2

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

Total cost of salary settlement	39,440	50,286	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%	2.5%	0.0%

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

General Fund revenue, unassigned fund balance and the projected COLA of 3.46% in 1st out year - 2019/10.

Negotiations Not Settled

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

--

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	528,420	531,234	536,546
3. Percent of H&W cost paid by employer	76.0%	76.0%	76.0%
4. Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first Interim projections for prior year settlements included in the interim?

No

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

--	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	23,575	28,959	28,638
3. Percent change in step & column over prior year	2.5%	2.5%	2.5%

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

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

N/A

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	13,450	17,152	0

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	184,059	193,013	193,013
3. Percent of H&W cost paid by employer	67.0%	67.0%	67.0%
4. Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the Interim?

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	7,152	15,510	12,324
3. Percent change in step & column over prior year	2.5%	2.5%	2.5%

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

N/A

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	4.9	2.9	2.9	2.9

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	6,281	8,009	0
2.0%		2.5%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	6,281	8,009	0

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	50,855	51,364	51,877
74.0%		74.0%	74.0%
1.0%		1.0%	1.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	4,666	4,782	4,902
2.5%		2.5%	2.5%

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

N/A

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION A: REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME: SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT		COUNTY CODE: 46	DISTRICT CODE: 70177	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME: Merrill M. Grant, Ed.D, Superintendent			FISCAL YEAR: 2018-19	
ADDRESS: P O Box 955			COUNTY NAME: Sierra	
CITY: Loyalton		STATE: CA	ZIP CODE: 96118	
CONTACT NAME: Kristie Jacobsen	TITLE: Administrative Assistant	PHONE: 530-993-1660 x100	E-MAIL: kjacobsen@spjUSD.org	

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST (Choose only one LEA type):

<input checked="" type="checkbox"/> SCHOOL DISTRICT Choose one of the following: <input checked="" type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input type="checkbox"/> COUNTY OFFICE OF EDUCATION (COE) Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input type="checkbox"/> CHARTER SCHOOL
--	---	--

PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:

SCHOOL CLOSURE: When one or more schools were closed because of conditions described in *EC* Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per *EC* Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *EC* Section 46200, et seq.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

MATERIAL DECREASE: When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of *EC* Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

LOST OR DESTROYED ATTENDANCE RECORDS: When attendance records have been lost or destroyed as described in *EC* Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to *EC* Section 46391:

"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."

SECTION B: SCHOOL CLOSURE

Not Applicable (Proceed to Section C)

PART I: NATURE OF EMERGENCY (Describe in detail.)

Supplemental Page(s) Attached

2/15/19 - Inclement snow conditions, poor visibility, power outage in rural areas, poor road conditions due to weather
 2/26/19 - DVL Power Outage

PART II: SCHOOL INFORMATION (Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested
Loyalton Elementary TK-6	6050629	Traditional	180	2	2	February 15, 2019	February 15, 2019	1
Loyalton High 7-12	4634259	Traditional	180	2	2	February 15, 2019	February 15, 2019	1
Sierra Pass Continuation	4630034	Continuation	180	2	2	February 15, 2019	February 15, 2019	1
Downieville Elementary K-6	6050611	Traditional	180	2	2	February 15 & 26, 2019	February 15 & 26, 2019	2
Downieville Jr/Sr 7-12	4632303	Traditional	180	2	2	February 15 & 26, 2019	February 15 & 26, 2019	2

PART III: CLOSURE HISTORY (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
Loyalton Elem, Loyalton High, Sierra Pass		2017-18	2/22, 2/26, 3/16	snow road conditions, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2017-18	2/22, 3/1, 3/16	snow road conditions, inclement weather	Y
Loyalton Elem, Loyalton High, Sierra Pass		2016-17	1/3, 1/9, 1/10, 1/11, 1/20, 2/10, 2/21,	snow road conditions, flood roads, 1/10 rd close, 1/11power,	Y
Downieville Elem, Downieville Jr/Sr		2016-17	1/3, 1/9, 1/11, 1/12, 1/20, 3/6	snow road conditions, flood roads, 11/11(closed hwy)	Y
Loyalton Elem, Loyalton High, Sierra Pass		2015-16	2/18	snow roads, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2016-16	3/07	snow roads, inclement weather	Y
All District Schools		2014-15	no school closures		Y
Downieville Elem, Downieville Jr/Sr		2013-14	11/22	power outage	N

SECTION C: MATERIAL DECREASE

Not Applicable (Proceed to Section D)

PART I: NATURE OF EMERGENCY (Describe in detail.)

Supplemental Page(s) Attached

PART II: MATERIAL DECREASE CALCULATION (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
Total:		0.00			0		0.00

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
Total:		0.00			0.00		0.00

*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

Not Applicable (Proceed to Section E)

PART I: PERIOD OF REQUEST The entire period covered by the lost or destroyed records commences with _____ up to and including _____.

PART II: CIRCUMSTANCES (Describe below circumstances and extent of records lost or destroyed.)

PART III: PROPOSAL (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

SECTION E: AFFIDAVIT

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of Sierra-Plumas JUSD, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

Patricia Hall

Michael Moore

Allen Wright

Jennifer Gant

Andy Genasci

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this 12th day of March, 2019.

Witness: Nona Griesert Title: Business Manager of Sierra County, California
(Name) (Signature)

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): _____ Authorizing LEA Name: _____
(Name) (Signature)

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): Merrill M. Grant, Ed.D, Superintendent
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this 12th day of March, 2019.

Witness: Nona Griesert Title: Business Manager of Sierra County, California
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: Kristie Jacobsen Title: Administrative Assistant Phone: 530-993-1660 x100 E-mail: kjacobsen@spjusd.org

February 6th, 2019

Dr. Grant
Superintendent
Sierra-Plumas JUSD

Dear Dr. Grant,

I am writing to inform you of my resignation from my current 4-6th grade teaching position for the SPJUSD, effective June 30, 2019.

Thank you for the support and opportunities you have provided me during the last five years. I have truly enjoyed my tenure with the District, and am more than grateful for the encouragement you have given me in pursuing my professional and personal growth objectives.

During my time at Downieville School, I was glad to have many responsibilities outside my teaching, such as Technology Site Technician, WASC Coordinator, Sierra Schools Foundation Board Member, and SPTA Vice President. I'm happy to know that I was able to implement many new programs for the school. These included obtaining grants for a school garden and greenhouse, digital video editing software and equipment, an annual holiday show, various fundraising events, and completing several other projects across all grade levels.

We have a great group of students and staff, and I will always remember my time at Downieville School fondly.

If I can be of any assistance during this transition in order to facilitate the seamless passing of my responsibilities to my successor, please let me know. I'm happy to help however I can.

Thank you again.

Sincerely,
Maire McDermid
4-6th Grade Teacher
Downieville School

February 28, 2019

Dr. Merrill Grant
Superintendent
Sierra Plumas Jt. Unified School District
Loyalton, CA 96118

Dear Dr. Grant,

I have been very appreciative of my employment in the district over the years and thankful for the wonderful and conscientious coworkers that I have had the privilege to work with. It's with mixed emotions of anticipation, sadness and even some apprehension that I submit this letter of intent to retire at the end of this 2018-19 school year. I would like to make this contingent of receiving the Early Retirement/Golden Handshake incentive, option A of 3 years of the District capped health benefits as currently stated in the collective bargaining agreement.

SPJUSD has become a special place for our students and staff and I know it will continue to be for many years to come. It won't be an entirely easy transition for me but I am needed to help out with our business in Truckee, as my husband's business partner retires. It would be my privilege to assist in any way that I may be needed with the transition for a new employee who is hired to replace me.

Please have your office inform me if you should need further information from me at this time.

Sincerely,



Susan Gressel

PO Box 1051
Loyalton, CA 96118
530-913-3573

RECEIVED

MAR 01 2019

SCOE
SPJUSD

h

RECEIVED

FEB 28 2019

LAURA S. CALABRESE
P. O. BOX 507
LOYALTON, CA 96118
(530) 993-4322

**SCOE
SPJUSD**

Mr. Thomas Jones
Principal Loyalton High School
P. O. Box 37
Loyalton, CA96118

February 27, 2019

RE: Intention to Retire

Dear Tom:

After much thoughtful consideration, I believe that retirement is a good idea for me. I will be finishing out the 2018-2019 school year and look forward to maintaining an excellent working relationship with you and my colleagues during this time and in to the future.

I'm excited about my retirement but wanted to take this opportunity to thank you for all of the meaningful opportunities that I have experienced working for Sierra Plumas Joint Unified School District as well as the professional guidance that I have received from you directly. I have genuinely enjoyed my employment at Loyalton High School, and wish you all the very best for the future.

Respectfully,



Laura S. Calabrese
Teacher Loyalton High School

Cc: Dr. Grant - District Office
Lorraine Sei - District Office

Addendum March 12, 2019

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

This addendum to the employment Agreement 2019-02D is made and entered into on March 12, 2019, between the Sierra-Plumas Joint Unified School District, hereinafter “District,” the Sierra County Board of Education, hereinafter “County Board”, and Merrill M. Grant, hereinafter “District Superintendent.”

BASE SALARY

District

Subject to the terms and conditions of the original Agreement signed and dated June 12, 2018, the District shall pay District Superintendent a salary of One Hundred Twenty-nine Thousand Nine Hundred Ninety-Four dollars (\$129,994) for the term of the Agreement for contract year July 1, 2018, to June 30, 2021, excluding employer paid benefits, i.e. Worker’s Compensation, State Unemployment Insurance, OASDI, and Medicare for the term of this Agreement. Said salary reflects an increase of 2.0%. The District Superintendent’s daily rate shall be computed by dividing the annual salary by 191.25. Said salary shall be payable in twelve (12) equal monthly payments payable on the last working day of each calendar month with the first payment on July 31, 2018. When only a portion of any year or month is served, the District Superintendent’s salary shall be prorated to reflect such service.

County Board

The County Board shall pay the County Superintendent a salary of Twenty-Five Thousand Five-Hundred dollars (\$25,500) for the term of July 1, 2018, to June 30, 2021, excluding employer paid benefits, i.e. Worker’s Compensation, State Unemployment Insurance, OASDI, and Medicare for the term of this Agreement. Said salary reflects an increase of 2.0%. The County Superintendent’s daily rate shall be computed by dividing the annual salary by 33.75. Said salary shall be payable in twelve (12) equal monthly payments payable on the last working day of each calendar month with the first payment on July 31, 2018. When only a portion of any year or month is served, the District Superintendent’s salary shall be prorated to reflect such service.

All other terms, conditions and provisions of the original Agreement signed and dated June 12, 2018, shall remain in force as mutually agreed upon by District, County Board and County Superintendent.

Dated: March 12, 2019

Michael Moore, President
Sierra-Plumas Joint Unified School District
Governing Board

Dated: March 12, 2019

Patricia Hall, President
Sierra County Board of Education

Dated: March 12, 2019

Merrill M. Grant, Ed.D.
Superintendent

[Type here]