SIERRA COUNTY BOARD OF EDUCATION

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

MEETING SCHEDULE

YEAR 2018

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

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

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

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

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

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

Hannah Tomatis

Subject:

tachments:

FW: Artists in School Grant Agreements

AIS Eng Grant Agreement 17-18003.jpg; AIS Exp Grant Agreement 17-18002.jpg; AIS

Exposure Budget 2017-2018.xlsx; AIS Engagement 17-18 Budget.xlsx

From: BJ Jordan [mailto:bj@sierracountyartscouncil.org]

Sent: Tuesday, December 05, 2017 3:17 PM

To: Hannah Tomatis htomatis@spjusd.org; Merrill Grant mgrant@spjusd.org;

Subject: Artists in School Grant Agreements

Hi Hannah,

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

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

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

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

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

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

Best Wishes BJ

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



STATE OF CALIFORNIA STANDARD AGREEMENT

STD 213 (Rev 06/03)

	<u> Proposition of the Particle </u>	4.4		_
	AGREEMENT NUMBER			_
•	EXP-16-00073			
	REGISTRATION NUMBER		,	

				EXP-16-00	1073	
-		* · ·		REGISTRATIO	N NUMBER	
			<u></u>			
1.	This Agreement is enter	ed into between the Sta	ite Agency and the	Contractor named	below:	•
	STATE AGENCY'S NAME	- · · · · - · · · · · · · · · · · · · ·				
	California Arts Council	•				
	CONTRACTOR'S NAME			Ť		
	Sierra County Arts Co	ouncil		•		
2.	The term of this	06/01/17	through	05/31/18		
	Agreement is:					
3.	The maximum amount of this Agreement is:	\$ 7,200	en e	ene green de la comp		
4.	The parties agree to compart of the Agreement.	ply with the terms and	conditions of the fo	ollowing exhibits wh	ich are by this refer	ence made a
	Exhibit A - Scope of W	ork .				
	Exhibit B – Budget Det	ail and Payment Provisi	ions	e e e e e e e e e e e e e e e e e e e		
	Exhibit C* - General Te			programme the second second second second second		and the second of the second o
	Exhibit 8 - Special Ter http://www.arts.ca.gov/		ited at			
	itto.//www.aito.ca.qov/	programation in a.php				

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

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

CONTRACTOR	California Department of General Services Use Only
CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.)	Carrious sos ciny
Sierra County Arts Council	,
BY (Adhorized Signature) DATE SIGNED(Do nor type)	
& Blevel Praget 1-20-17	·
PRINTED NAME AND TITLE OF PERSON SIGNING	
Beverly Tordan - Executive Vinector	
ADDRESS	
P.O. Box 546	
Downieville, CA 95936	
STATE OF CALIFORNIA	
AGENCY NAME	
California Arts Council	
BY (Authorized Aig/fature) DATE SIGNED(Do got type)	•
x / Kuluw 8/8/17	
PRINTED NAME AND TITLE OF PERSON SIGNING	Exempt per:
Ayanna Kiburi, Deputy Director	
ADDRESS	
1300 I St., Ste. 930, Sacramento, CA 95814	·

Preliminary Budget Artists in School Exposure 2017/2018

Field Trips			Ar	nount
Crocker Art Museum Downieville Sch	ool			
44 students	Admission \$4 per student	Travel	\$	1,200.00
		Admission	\$	176.00
Reno Museum of Art Loyalton Eleme	ntary			
3-6 grades 104	Admission \$5 per student	Travel	\$	2,003.00
K-2 grades 63	Admission \$3 per student	Admission	\$	709.00
Reno Museum of Art Loyalton Middl	e & High Schools			
190 Students	Admission \$	3 Travel	\$	2,003.00
		Admission	\$	570.00
Total Field Trips			\$	6,661.00
Assemblies Loyalton & Down		7 Daviniavilla		
All proposals include performances &	transportation to Loyalton a	& Downleville		
Ludi Hinrichs: The Joy of Music Across	the World		\$	800.00
Truck Dance Factory: Dance as a Univ	ersal Language		\$ \$	3,000.00
B Street Theatre: Fantasy Festival \$55	0 each performance & trans	sportation	\$	1,500.00
Total Assemblies			\$	5,300.00
Total AIS Assemblies and Field Tri	ps		\$	11,961.00
Administration			\$	1,500.00
Total AIS Exposure Program			\$	13,461.00

SI	FANDARD AGREEMENT			도 시작한 사람들이 빨리하는 . 1. 중화 회사	en e
	D 213 (Rev 06/03)			AGREEMENT NUMBER AJE=17=00066	
				REGISTRATION NUMB	ER .
1.	This Agreement is entered i	nto between the St	ate Agency and the Co	ntractor named below	1
	STATE AGENCY'S NAME	er en			· · · · · · · · · · · · · · · · · · ·
	California Arts Council,			ng a kan ang tanggalan ang	
	CONTRACTOR'S NAME				
	Sierra County Arts Coun	cil			
2.	The term of this Agreement is:	07/01/17	through (06/30/18	
3.	The maximum amount of this Agreement is:	\$ 8,000			
	The parties agree to comply art of the Agreement.	with the terms and	conditions of the follow	ving exhibits which are	by this reference made a
	Exhibit A - Scope of Work	age state of Edge at the th	al al les weignes (wall son)		organis (kalendrava in en 19 . avva j) sas
• . •	Exhibit B – Budget Detail a	1994 - San Barrer 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1	sions	Albert gebelderende Si	
	Exhibit C* – General Term	s and Conditions: (STC	en de la companya de La companya de la co	

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

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

Exhibit D - Special Terms and Conditions located at

http://www.arts.ca.gov/programs/forms.php

CONTRACTOR	California Department of General Services Use Only
CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.)	General Services use Only
Sierra County Arts Council	
BY (Authorized Signature) DATE SIGNED (Do not type)	
& Devery July 8:32017	
PRINTED WAME AND TITLE OF PERSON SIGNING	
Develly Jordan	
ADDRESS /	
P.O. Box 546 212 Main St.	
Downieville, CA 95936	
STATE OF CALIFORNIA	
AGENCY NAME	
California Arts Council	
BY (Authorities) Signature) DATE SIGNED (Do for type)	
PRINTED NAME AND TITLE OF PERSON SIGNING	Exempt per:
Ayanna Kiburi, Deputy Director	
ADDRESS	
1300 I St., Ste. 930, Sacramento, CA 95814	

Artists in School Budget 2017/2018

FUNDS CAC AIS Grant Matching funds TOTAL FUNDS		\$ 8,000.00 \$ 8,000.00 \$ 16,000.00
EXPENSES		
Ludi Hinrichs	Music Downieville School K-5	\$ 5,000.00
Kathy Fischer	Dance Downieville Schools K-12	\$ 3,000.00
Katherin Genasci	Graphic Arts Loyalton Schools 8-12	\$ 6,000.00
Total		\$ 14,000.00
Administration SCAC Total TOTAL EXPENSES		\$ 2,000.00 \$ 2,000.00 \$ 16,000.00
MATCHING FUNDS SPJUSD		\$ 5,000.00
Donations		\$ 1,000.00
SCAC		\$ 2,000.00
TOTAL MATCH		\$ 8,000.00

Account Object Summary-Balance

Object	Description		Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
und 01 - General FD			<u> </u>	<u> </u>			
1100	Teachers Salaries		1,580,899.00	1,580,899.00	1,072,803.06	474,295.99	33,799.9
1115	Extra Duty Hourly		5,000.00	5,000.00		2,420.00	2,580.0
1120	Certificated Substitutes		23,161.00	23,161.00		12,965.00	10,196.0
1300	Certificated Superv/Admin Sala		220,570.00	220,570.00	130,409.44	91,049.60	889.0
1310	Teacher In Charge/Head Teacher		16,000.00	16,000.00			16,000.
1900	Other Certificated Salaries		39,850.00	39,850.00	23,245.60	16,604.00	
		Total for Object 1000	1,885,480.00	1,885,480.00	1,226,458.10	597,334.59	61,687.
2100	Instructional Aides Salaries		165,947.00	165,947.00	144,043.35	57,244.95	35,341.
2115	Inst. Aide Extra Duty				,	132.33	132.
2120	Instructional Aides Substitute					1,392.32	1,392.
2200	Classified Support Salaries		285,754.00	285,754.00	146,913.29	117,787.40	21,053.
2201	Bus Driver		65,294.00	65,294.00	18,908.93	14,274.16	32,110.
2205	Per Diem - Same Day Travel		,	,	•	33.00	33.
2215	Classified Extra Duty					1,400.19	1,400.
2220	Classified Support Substitute		5,405.00	5,405.00		21,093.79	15,688.
2300	Classified Sup/Admin Salaries		88,827.00	88,827.00	50,555.75	36,606.25	1,665
2400	Clerical & Office Salaries		142,336.00	142,336.00	66,539.74	54,107.74	21,688.
2420	Clerical & Office Sub Salaries					270.10	270.
2900	Other Classified Salaries		22,526.00	22,526.00	5,746.90	2,570.15	14,208.
		Total for Object 2000	776,089.00	776,089.00	432,707.96	306,912.38	36,468.
3101	State Teachers Retirement Syst		397,392.00	397,392.00	169,711.50	81,786.11	145,894.
3102	State Teachers Retirement Syst		10,328.00	10,328.00			10,328.
3202	Public Employees Retirement Sy		105,737.00	111,522.00	60,828.17	39,339.40	11,354.
3212	Pers Pickup-Classified Employe		5,785.00				
3311	OASDI-Certificated Positions		16,843.00-	16,843.00-	13.36-	240.39	17,070.
3312	OASDI-Classified Positions		49,896.00	49,896.00	26,059.03	18,487.92	5,349.
3321	Medicare-Certificated Position		24,300.00	24,300.00	15,577.87	8,148.16	573.
3322	Medicare-Classified Positions		11,918.00	11,918.00	6,094.56	4,333.23	1,490
3401	Health & Welfare -Certificated		381,226.00	381,226.00	309,669.99	140,250.61	68,694.
3402	Health & Welfare-Classified Po		154,119.00	154,119.00	124,707.35	81,711.45	52,299.
3501	State Unemployment Insurance-C		940.00	940.00	613.20	313.04	13.
3502	State Unemployement Insurance-		420.00	420.00	216.22	195.01	8.
3601	Workers' Compensation Insuranc		68,598.00	68,598.00	39,007.22	19,152.78	10,438.
3602	Workers' Compensation Insuranc		31,954.00	31,954.00	14,428.84	10,240.89	7,284.
3901	Other Benefits, Certificated P		48,000.00	48,000.00		28,238.58	19,761.
3902	Other Benefits, Classified Pos		18,516.00	18,516.00		3,990.00	14,526
election Filtered by Us	ser Permissions, (Org = 6, Online/Offline	e = N. Fiscal Year = 2018 F	Period = 5. Unposted.	JEs? = N. Assets and	Liabilities? = N.		ESCAPE ONLIN
•	cts? = Y, Object = 1-7, SACS Fund? =		·				Page 1

Account Object Summary-Balance

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

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

ESCAPE ONLINE
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Fiscal01a

Account Object Summary-Balance

Balances through N Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Fiscal Year 2017/18 Account Balance
Fund 01 - General FD	(continued)	<u> </u>	<u> </u>			
6200	Building & Improvements	114,545.00	114,545.00			114,545.00
6400	Equipment	135,655.00	135,655.00			135,655.00
6500	Equipment Replacement	109,875.00	109,875.00	11,902.10	10,350.00	87,622.90
	Total for Object 6000	360,075.00	360,075.00	11,902.10	10,350.00	337,822.90
7110	Out-of-State Tuition	104,450.00	104,450.00			104,450.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	68,067.00	68,067.00			68,067.00
7619	Other Interfund Transfers Out	275,000.00	275,000.00		230,000.00	45,000.00
	Total for Object 7000	447,517.00	447,517.00	.00	230,000.00	217,517.00
	Total for Fund 01 and Expense accounts	6,204,049.00	6,267,166.00	3,261,676.06	2,039,695.62	965,794.32
Fund 13 - Cafeteria						
2200	Classified Support Salaries	70,721.00	70,721.00	52,922.22	21,129.01	3,330.23
2215	Classified Extra Duty				45.28	45.2
2220	Classified Support Substitute				542.37	542.37
	Total for Object 2000	70,721.00	70,721.00	52,922.22	21,716.66	3,917.88
3202	Public Employees Retirement Sy	8,372.00	8,372.00	6,211.17	2,709.38	548.55
3312	OASDI-Classified Positions	4,224.00	4,224.00	3,168.87	1,299.03	243.90
3322	Medicare-Classified Positions	987.00	987.00	741.08	303.79	57.87
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	12,275.62	5,182.04	79.3
3502	State Unemployement Insurance-	36.00	36.00	26.44	10.85	1.2
3602	Workers' Compensation Insuranc	2,648.00	2,648.00	1,754.61	719.29	174.1
	Total for Object 3000	33,804.00	33,804.00	24,177.79	10,224.38	598.1
4340	Food Service	9,011.00	9,011.00	4,277.37	827.81	3,905.8
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00	•		5,000.0
4700	Food	45,758.00	45,758.00	27,337.06	15,269.71	3,151.2
	Total for Object 4000	59,769.00	59,769.00	31,614.43	16,097.52	12,057.0
5200	Travel & Conferences	710.00	710.00			710.0
5600	Rentals, Leases & Repairs	2,800.00	2,800.00		1,805.32	994.68
5800	Services & Operating Expense	1,256.00	1,256.00	350.00		906.0
5890	Contracts/Servic	800.00	800.00		264.00	536.0
5900	Communications	421.00	421.00			421.0
	Total for Object 5000	5,987.00	5,987.00	350.00	2,069.32	3,567.6
	Total for Fund 13 and Expense accounts	170,281.00	170,281.00	109,064.44	50,107.88	11,108.68

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

ESCAPE ONLINE Page 3 of 4

Fiscal01a

Account Object Summary-Balance

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

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

ESCAPE ONLINE
Page 4 of 4

ENROLLMENT BY SCHOOL MONTH 2017-2018

		Loyalton	Loyalton	•	Downieville		Sierra Pass Cont	Long Term ISP/SDC	TOTAL
Ending 2016-	2017	Elementary 179	Jr High 60	Sr High 97	Elementary 25	Jr/Sr High 23	1	included in site #	385
1st Day 2017		203	51	107	27	22	1	included in site #	411
2017 CALPAI			• •	7 6 7				included in site #	
								•	-
	Month								
September	1	204	52	105	27	22	2	included in site #	412
Ostaban	0	004	50	405	00	00	0		440
October	2	204	52	105	28	22	2	included in site #	413
November	3	202	52	104	28	21	2	included in site #	409
December	4							included in site #	
January	5							included in site #	
,									
February	6							included in site #	
March	7							included in site #	
April	8							included in site #	
May	9							included in site #	
June	10							included in site #	
2016-17	S-PJUSD		Washoe						
P2 ADA	361.33	1.7	15						
2017-18 P1 ADA P2 ADA	S-PJUSD	SCOE	Washoe						

Enrollment difference from June 9, 2017, to

Long Term ISP: LES 8

LHS 4

November 17, 2017: +24

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

November 14, 2017

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

A. CALL TO ORDER

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

B. ROLL CALL

PRESENT: Mr. Mike Moore, President

Ms. Patty Hall, Vice President

Mr. Allen Wright, Clerk

Mr. Tim Driscoll, Member

Ms. Sharon Dryden, Member

ABSENT: None

C. APPROVAL OF THE AGENDA

HALL/WRIGHT

5/0

D. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

a. Sierraville School Update

Dr. Grant referred to the Board Policy revision regarding Sale or Lease of District-Owned Property up for approval. Dr. Grant recommended an appraisal and that legal opinion should follow.

b. Early Release Wednesday

Time being used economically for professional development for all teachers. Focusing on Multi-Tiered Systems of Support (MTSS) every fourth Wednesday. Nov 29- Standards Based Workshop (Megan Meschery).

c. Interdistrict Agreements were discussed

2. BUSINESS REPORT

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

3. Staff reports:

Loyalton Elementary School

• Parent/teacher conferences this week

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

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

Loyalton High School:

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

Downieville School:

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

4. BOARD MEMBERS' REPORTS

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

MOORE visited Loyalton Elementary School and Loyalton High School

5. PUBLIC COMMENT

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

E. CONSENT CALENDAR

The following items were included on the consent calendar:

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

F. ACTION ITEMS

1. New Business

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

5/0

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

4. Authorization for Superintendent to enter into an Agreement with Einen Grandi, Contractor WRIGHT/HALL

5/0

5. Approval of Request of Waiver of Fees for Downieville Volunteer Fire Department to use Downieville School Gym for weight/exercise training,11-12-17 through 12-17-17 12-16-18 WRIGHT/HALL

5/0

6. California Accountability Dashboard Presentation and Approval of Local Indicators DRISCOLL/HALL

5/0

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

5/0

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

G. ADVANCED PLANNING

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

H. ADJOURN at 7:16 pm DRISCOLL/HALL 5/0	
Allen Wright, Clerk	Dr. Merrill M. Grant, Superintendent

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

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00082030	11/09/2017	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	4,714.25	
			01-5899	ELECTRIC - LOYALTON SITES	169.37	4,883.62
00082031	11/09/2017	LOYALTON BOOSTER CLUB	01-4305	FUEL REIMBURSEMENT		50.35
00082032	11/09/2017	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		861.94
00082033	11/09/2017	MIKE MOORE	01-5200	MILEAGE	26.75	
			76-9576	H/W REIMBURSEMENT	693.17	719.92
00082034	11/09/2017	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	35.24	
			13-4700	CAFE FOOD/SUPPLIES	815.49	850.73
00082035	11/09/2017	OFFICE DEPOT	01-4301	Supplies	78.18	
			01-4302	Office Supplies	33.72	
			01-4330	Office Supplies	31.27	143.1
00082036	11/09/2017	PIONEER ATHLETICS	01-4305	Field cleaner		24.3
00082037	11/09/2017	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		157.9
00082038	11/09/2017	DOWNIEVILLE PTO	01-5890	REIMBURSMENT		126.6
00082039	11/09/2017	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	132.14	
				COPIER MAINT. LHS/LES	609.99	742.1
00082040	11/09/2017	REED'S LOCKSMITHING, INC.	01-4320	LOCK AND KEY SERVICE		280.3
00082041	11/09/2017	RIDDEL ALL AMERICAN SPORTS CORP	01-5600	RECONDITIONING OF FOOTBALL EQUIP		84.3
00082042	11/09/2017	SCHOOL HEALTH CORPORATION	01-4330	NURSE SUPPLIES		114.4
00082043	11/09/2017	SCHOOL SPECIALTY	01-4300	BOOKCASE	233.08	
				PE equipment	80.55	313.6
00082044	11/09/2017	SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.0
00082045	11/09/2017	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.5
00082046	11/09/2017	SIERRA HARDWARE	01-4320	MIsc items for school maintenance		190.2
00082047	11/09/2017	SIERRA VALLEY HOME CENTER	01-4320	CUSTODIAL & MAINT. SUPPLIES	160.47	
				MAINT. SUPPLIES	727.47	
				MAINTENANCE SUPPLIES	387.35	
			01-4350	MISC. BUS SUPPLIES	16.08	1,291.3
00082048	11/09/2017	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES	171.55	
			13-4340	BANK SERVICE FEES	7.28	178.8
00082049	11/09/2017	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.00	
		, ,	01-5890	TRANSPORTATION	2.083.34	15,333.3
00082050	11/09/2017	SINGLETON AUMAN PC	01-5840	PROFESSIONAL AUDIT SERVICES	,	6,300.0
00082051		STAPLES ADVANTAGE	01-4300	BINDERS	214.07	,
			01-4301	class supplies	75.06	
				Classroom supplies	112.57	
				Expo Markers	89.15	

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

Fund Summary

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

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

ESCAPE ONLINE Page 3 of 3

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Classified Salary Schedule

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

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

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

QUOTE Nevada Power Products 1160 Glendale Ave Sparks, Nv 89431 775-358-0114 FAX 775-358-4169 Phone Name Richard M Loyalton Email Address Fax Zip State City ALL PRICING SUBJECT TO SELLERS ABILITY TO OBTAIN PRODUCTS PRIOR TO ANY PRICE CHANGES BY MANFACTURER AND SUBJECT TO AVAILABILTY OF THE PRODUCTS Price A. SALE PRICE \$13,828.00 \$3,736.00 1550 TerrainCu 62 in Rear discharge deck \$3,888.00 47 inch snowblower \$599.20 Hydraulics for snowblower BTC10530 \$119.32 59.91 each x2 R66949 Ballast weights \$112.36 TCB10303 Weight mount \$1,700.23 BTC10334 Rops Canopy 4 post \$211.86 BTC10644 Work lights \$80.90 AR87167 **Block Heater** \$81,08 TY15956 Chains \$492.20 TCB10620 Windshield \$444.00 Linkage for snowblower **PAYMENTS** CASH \$27,383.63 \$25,293.15 MONTHLY PAYMENT TERMS TAXES @ 8.265% SUB-TOTAL (IF APPLICABLE) MANAGER SALESMAN

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

Immediately following the 6:00 pm meeting of the Sierra County Board of Education December 12, 2017

Downieville School, 130 School St., Downieville, CA 95936
Video conferencing will be available at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118

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

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

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

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

ANNUAL ORGANIZATIONAL MEETING

BOARD ORGANIZATION

1. Election of Officers for 2018

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

- a. President
- b. Vice-President
- c. Clerk
- 2. The President will appoint Board Representatives to the Following Committees:
 - a. Nominate and Appoint Two Board Members to Facility Committee Currently: DRISCOLL/HALL
 - Nominate and Appoint Two Board Members to Negotiations Committee Currently: DRYDEN/WRIGHT
 - c. Nominate and Appoint Two Board Members to Transportation Committee-West Side Currently: HALL/WRIGHT
 - d. Nominate and Appoint Two Board Members to Transportation Committee-East Side Currently: DRYDEN/MOORE
- Approval of Sierra-Plumas Joint Unified School District Governing Board Meeting Calendar for 2018[^]

D. INFORMATION/DISCUSSION ITEMS

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

E. CONSENT CALENDAR

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

F. ACTION ITEMS

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

Sierra-Plumas Joint Unified School District Governing Board Agenda December 12, 2017

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

Approval of BOARD POLICIES AND ADMINISTRATIVE REGULATIONS as follows:

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

G. ADVANCED PLANNING

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

Suggest	ed Agenda items
a	
b	
H. ADJOURN	

Min u. ret

Dr. Merrill M. Grant, Superintendent

^{**}enclosed

^{*}handout

^{^^}County agenda backup

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

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 - c. Approval of increasing Amanda Osburn's 2017-2018 teaching assignment for one additional section; cost \$6,712 (Grant)
 - d. Authorization to increase Noon Supervision Classified Salary Schedule to \$11.00 per hour, per California Minimum Wage Law, effective January 1, 2018** (Grant)
 - e. Approval of purchase of John Deere tractor for use at Loyalton Elementary School, Loyalton High School and County/District office facilities. Cost: \$27,383.63** (Grant)

Sierra-Plumas Joint Unified School District Governing Board Agenda December 12, 2017

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

Approval of BOARD POLICIES AND ADMINISTRATIVE REGULATIONS as follows:

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

G. ADVANCED PLANNING

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

Suggest	ed Agenda items
a	
b	
H. ADJOURN	

Min u. ret

Dr. Merrill M. Grant, Superintendent

^{**}enclosed

^{*}handout

^{^^}County agenda backup

SIERRA COUNTY BOARD OF EDUCATION

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

MEETING SCHEDULE

YEAR 2018

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

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

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

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

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

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

Hannah Tomatis

Subject:

tachments:

FW: Artists in School Grant Agreements

AIS Eng Grant Agreement 17-18003.jpg; AIS Exp Grant Agreement 17-18002.jpg; AIS

Exposure Budget 2017-2018.xlsx; AIS Engagement 17-18 Budget.xlsx

From: BJ Jordan [mailto:bj@sierracountyartscouncil.org]

Sent: Tuesday, December 05, 2017 3:17 PM

To: Hannah Tomatis htomatis@spjusd.org; Merrill Grant mgrant@spjusd.org;

Subject: Artists in School Grant Agreements

Hi Hannah,

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

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

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

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

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

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

Best Wishes BJ

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



STATE OF CALIFORNIA STANDARD AGREEMENT

STD 213 (Rev 06/03)

	<u> Proposition of the Particle </u>	4.4		_
	AGREEMENT NUMBER			_
•	EXP-16-00073			
	REGISTRATION NUMBER		,	

				EXP-16-00	1073	
-		* · ·		REGISTRATIO	N NUMBER	
			<u></u>			
1.	This Agreement is enter	ed into between the Sta	ite Agency and the	Contractor named	below:	•
	STATE AGENCY'S NAME	- · · · · - · · · · · · · · · · · · · ·				
	California Arts Council	•				
	CONTRACTOR'S NAME			Ť		
	Sierra County Arts Co	ouncil		•		
2.	The term of this	06/01/17	through	05/31/18		
	Agreement is:					
3.	The maximum amount of this Agreement is:	\$ 7,200	en e	ene green de la comp		
4.	The parties agree to compart of the Agreement.	ply with the terms and	conditions of the fo	ollowing exhibits wh	ich are by this refer	ence made a
	Exhibit A - Scope of W	ork .				
	Exhibit B – Budget Det	ail and Payment Provisi	ions	e e e e e e e e e e e e e e e e e e e		
	Exhibit C* - General Te			programme the second second second second second		and the second of the second o
	Exhibit 8 - Special Ter http://www.arts.ca.gov/		ited at			
	itto.//www.aito.ca.qov/	programation in a.php				

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

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

CONTRACTOR	California Department of General Services Use Only
CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.)	Carrious sos ciny
Sierra County Arts Council	,
BY (Adhorized Signature) DATE SIGNED(Do nor type)	
& Blevel Praget 1-20-17	·
PRINTED NAME AND TITLE OF PERSON SIGNING	
Beverly Tordan - Executive Vinector	
ADDRESS	
P.O. Box 546	
Downieville, CA 95936	
STATE OF CALIFORNIA	
AGENCY NAME	
California Arts Council	
BY (Authorized Aig/fature) DATE SIGNED(Do got type)	•
x / Kuluw 8/8/17	
PRINTED NAME AND TITLE OF PERSON SIGNING	Exempt per:
Ayanna Kiburi, Deputy Director	
ADDRESS	
1300 I St., Ste. 930, Sacramento, CA 95814	·

Preliminary Budget Artists in School Exposure 2017/2018

Field Trips			Ar	nount
Crocker Art Museum Downieville Sch	ool			
44 students	Admission \$4 per student	Travel	\$	1,200.00
		Admission	\$	176.00
Reno Museum of Art Loyalton Eleme	ntary			
3-6 grades 104	Admission \$5 per student	Travel	\$	2,003.00
K-2 grades 63	Admission \$3 per student	Admission	\$	709.00
Reno Museum of Art Loyalton Middl	e & High Schools			
190 Students	Admission \$	3 Travel	\$	2,003.00
		Admission	\$	570.00
Total Field Trips			\$	6,661.00
Assemblies Loyalton & Down		7 Doumiouillo		
All proposals ilicidde performances &	transportation to Loyalton o	x Downleville		
Ludi Hinrichs: The Joy of Music Across	the World		\$	800.00
Truck Dance Factory: Dance as a Univ	ersal Language		\$ \$	3,000.00
B Street Theatre: Fantasy Festival \$55	O each performance & trans	sportation	\$	1,500.00
Total Assemblies			\$	5,300.00
Total AIS Assemblies and Field Tri	\$	11,961.00		
Administration			\$	1,500.00
Total AIS Exposure Program			\$	13,461.00

SI	FANDARD AGREEMENT			도 시작한 사람들이 빨리하는 . 1. 중화 회사	en e
	D 213 (Rev 06/03)			AGREEMENT NUMBER AJE=17=00066	
				REGISTRATION NUMB	ER .
1.	This Agreement is entered i	nto between the St	ate Agency and the Co	ntractor named below	1
	STATE AGENCY'S NAME	er en			· · · · · · · · · · · · · · · · · · ·
	California Arts Council,			ng a kan ang tanggalan ang	
	CONTRACTOR'S NAME				
	Sierra County Arts Coun	cil			
2.	The term of this Agreement is:	07/01/17	through (06/30/18	
3.	The maximum amount of this Agreement is:	\$ 8,000			
	The parties agree to comply art of the Agreement.	with the terms and	conditions of the follow	ving exhibits which are	by this reference made a
	Exhibit A - Scope of Work	age state of Edge at the th	al al les weignes (wall son)		organis (kalendrava in en 19 . avva j) sas
• . •	Exhibit B – Budget Detail a	1994 - San Barrer 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1994 - 1	sions	Albert gebelderende Si	
	Exhibit C* – General Term	s and Conditions: (STC	en de la companya de La companya de la co	

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

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

Exhibit D - Special Terms and Conditions located at

http://www.arts.ca.gov/programs/forms.php

CONTRACTOR	California Department of General Services Use Only
CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.)	General Services use Only
Sierra County Arts Council	
BY (Authorized Signature) DATE SIGNED (Do not type)	
& Devery July 8:32017	
PRINTED WAME AND TITLE OF PERSON SIGNING	
Develly Jordan	
ADDRESS /	
P.O. Box 546 212 Main St.	
Downieville, CA 95936	
STATE OF CALIFORNIA	-
AGENCY NAME	
California Arts Council	
BY (Authorities) Signature) DATE SIGNED (Do for type)	
PRINTED NAME AND TITLE OF PERSON SIGNING	Exempt per:
Ayanna Kiburi, Deputy Director	
ADDRESS	
1300 I St., Ste. 930, Sacramento, CA 95814	

Artists in School Budget 2017/2018

FUNDS CAC AIS Grant Matching funds TOTAL FUNDS		\$ 8,000.00 \$ 8,000.00 \$ 16,000.00
EXPENSES		
Ludi Hinrichs	Music Downieville School K-5	\$ 5,000.00
Kathy Fischer	Dance Downieville Schools K-12	\$ 3,000.00
Katherin Genasci	Graphic Arts Loyalton Schools 8-12	\$ 6,000.00
Total		\$ 14,000.00
Administration SCAC Total TOTAL EXPENSES		\$ 2,000.00 \$ 2,000.00 \$ 16,000.00
MATCHING FUNDS		\$ 5,000.00
SPJUSD		\$ 1,000.00
Donations		\$ 2,000.00
SCAC		
TOTAL MATCH		\$ 8,000.00

Account Object Summary-Balance

Object	Description		Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
nd 01 - General FD			<u> </u>	<u> </u>			
1100	Teachers Salaries		1,580,899.00	1,580,899.00	1,072,803.06	474,295.99	33,799.9
1115	Extra Duty Hourly		5,000.00	5,000.00		2,420.00	2,580.0
1120	Certificated Substitutes		23,161.00	23,161.00		12,965.00	10,196.0
1300	Certificated Superv/Admin Sala		220,570.00	220,570.00	130,409.44	91,049.60	889.0
1310	Teacher In Charge/Head Teacher		16,000.00	16,000.00			16,000.
1900	Other Certificated Salaries		39,850.00	39,850.00	23,245.60	16,604.00	
		Total for Object 1000	1,885,480.00	1,885,480.00	1,226,458.10	597,334.59	61,687.
2100	Instructional Aides Salaries		165,947.00	165,947.00	144,043.35	57,244.95	35,341.
2115	Inst. Aide Extra Duty				,	132.33	132.
2120	Instructional Aides Substitute					1,392.32	1,392.
2200	Classified Support Salaries		285,754.00	285,754.00	146,913.29	117,787.40	21,053.
2201	Bus Driver		65,294.00	65,294.00	18,908.93	14,274.16	32,110.
2205	Per Diem - Same Day Travel		,	•	•	33.00	33.
2215	Classified Extra Duty					1,400.19	1,400.
2220	Classified Support Substitute		5,405.00	5,405.00		21,093.79	15,688.
2300	Classified Sup/Admin Salaries		88,827.00	88,827.00	50,555.75	36,606.25	1,665
2400	Clerical & Office Salaries		142,336.00	142,336.00	66,539.74	54,107.74	21,688.
2420	Clerical & Office Sub Salaries					270.10	270.
2900	Other Classified Salaries		22,526.00	22,526.00	5,746.90	2,570.15	14,208.
		Total for Object 2000	776,089.00	776,089.00	432,707.96	306,912.38	36,468.
3101	State Teachers Retirement Syst		397,392.00	397,392.00	169,711.50	81,786.11	145,894.
3102	State Teachers Retirement Syst		10,328.00	10,328.00			10,328.
3202	Public Employees Retirement Sy		105,737.00	111,522.00	60,828.17	39,339.40	11,354.
3212	Pers Pickup-Classified Employe		5,785.00				
3311	OASDI-Certificated Positions		16,843.00-	16,843.00-	13.36-	240.39	17,070
3312	OASDI-Classified Positions		49,896.00	49,896.00	26,059.03	18,487.92	5,349
3321	Medicare-Certificated Position		24,300.00	24,300.00	15,577.87	8,148.16	573.
3322	Medicare-Classified Positions		11,918.00	11,918.00	6,094.56	4,333.23	1,490.
3401	Health & Welfare -Certificated		381,226.00	381,226.00	309,669.99	140,250.61	68,694.
3402	Health & Welfare-Classified Po		154,119.00	154,119.00	124,707.35	81,711.45	52,299.
3501	State Unemployment Insurance-C		940.00	940.00	613.20	313.04	13.
3502	State Unemployement Insurance-		420.00	420.00	216.22	195.01	8.
3601	Workers' Compensation Insuranc		68,598.00	68,598.00	39,007.22	19,152.78	10,438.
3602	Workers' Compensation Insuranc		31,954.00	31,954.00	14,428.84	10,240.89	7,284.
3901	Other Benefits, Certificated P		48,000.00	48,000.00		28,238.58	19,761.
3902	Other Benefits, Classified Pos		18,516.00	18,516.00		3,990.00	14,526.
	ser Permissions, (Org = 6, Online/Offline						ESCAPE ONLIN

Account Object Summary-Balance

Balances through N Object	Description		Adopted Budget	Revised Budget	Encumbered	Expenditure	Fiscal Year 2017/18 Account Balance
Fund 01 - General FD	(continued)						<u> </u>
	Т	otal for Object 3000	1,292,286.00	1,292,286.00	766,900.59	436,427.57	88,957.84
4100	Textbooks		63,634.00	63,634.00	358.98	8,784.61	54,490.41
4200	Books Other Than Textbooks		,	,	104.86	5,087.55	5,192.41
4300	Class Mat'l and Supplies		32,064.00	36,564.00	10,914.46	9,051.56	16,597.98
4301	Class Consumablel Mat'l		5,000.00	5,000.00	1,603.51	6,661.00	3,264.51
4302	Class Paper/Toner		9,500.00	9,500.00	529.31	7,116.11	1,854.58
4305	Other Student M&S		19,525.00	19,525.00	6,074.11	4,753.54	8,697.35
4320	Custodial Grounds Supplies		42,495.00	42,495.00	5,978.11	24,178.84	12,338.05
4330	Office Supplies		17,231.00	17,231.00	874.59	7,236.47	9,119.94
4350	Vehicle Maint. M&S		25,900.00	25,900.00	3,864.69	3,379.62	18,655.69
4351	Vehicle FUEL		25,525.00	25,525.00	22,700.40	6,049.60	3,225.00
4399	M&S Misc -undesignated			40,000.00			40,000.00
4400	Non-Capital Equipment (Up to \$		33,741.00	38,241.00	22,443.77	47,563.03	31,765.80
	Т	otal for Object 4000	274,615.00	323,615.00	75,446.79	129,861.93	118,306.2
5100	Subagreement for Services		176,461.00	176,461.00	92,749.97	66,250.03	17,461.0
5200	Travel & Conferences		58,381.00	72,498.00	6,772.29	16,397.77	49,327.9
5300	Dues & Membership		9,026.00	9,026.00	1,393.60	7,204.00	428.40
5400	Insurance-Fire, liability, etc		55,080.00	55,080.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	58,693.15	3,613.15
5510	Power		90,183.00	90,183.00	65,073.60	24,400.40	709.00
5520	Garbage		12,813.00	12,813.00	5,430.90	1,636.78	5,745.3
5530	Water		64,350.00	64,350.00	32,752.10	16,247.90	15,350.00
5540	Propane		65,000.00	65,000.00	39,040.47	5,663.22	20,296.3
5590	Miscellaneous Utilities		15,500.00	15,500.00	13,558.11	1,441.89	500.00
5600	Rentals, Leases & Repairs		106,450.00	106,450.00	69,294.22	18,969.05	18,186.73
5800	Services & Operating Expense		4,300.00	4,300.00	1,200.00	600.00	2,500.0
5810	Legal Expenses		7,078.00	7,078.00	4,584.00	416.00	2,078.0
5812	Board Election Expense		2,500.00	2,500.00			2,500.00
5840	Audit Expense		17,000.00	17,000.00	4,000.00	13,300.00	300.00
5860	Solid Waste Tax		12,161.00	12,161.00	2,973.49	8,948.80	238.7
5890	Contracts/Servic		445,552.00	445,552.00	389,360.30	71,396.38	15,204.68
5899	SCOE Interagency Reimburse				13,922.59	13,233.48	27,156.07
5900	Communications		3,875.00	3,875.00		2,288.25	1,586.75
5910	Telephone-Monthly Service		17,252.00	17,252.00	6,154.88	1,496.83	9,600.29
5920	T Lines		4,800.00	4,800.00		·	4,800.00
5990	Other Communications		225.00	225.00		225.22	.22
	To	otal for Object 5000	1,167,987.00	1,182,104.00	748,260.52	328,809.15	105,034.33

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

ESCAPE ONLINE
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Fiscal01a

Account Object Summary-Balance

Balances through N Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Fiscal Year 2017/18 Account Balance
Fund 01 - General FD	(continued)	Buaget	Daaget			Balance
6200	Building & Improvements	114,545.00	114,545.00			114,545.00
6400	Equipment	135,655.00	135,655.00			135,655.00
6500	Equipment Replacement	109,875.00	109,875.00	11,902.10	10,350.00	87,622.90
	Total for Object 6000	360,075.00	360,075.00	11,902.10	10,350.00	337,822.90
7110	Out-of-State Tuition	104,450.00	104,450.00			104,450.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	68,067.00	68,067.00			68,067.00
7619	Other Interfund Transfers Out	275,000.00	275,000.00		230,000.00	45,000.00
	Total for Object 7000	447,517.00	447,517.00	.00	230,000.00	217,517.00
	Total for Fund 01 and Expense accounts	6,204,049.00	6,267,166.00	3,261,676.06	2,039,695.62	965,794.32
Fund 13 - Cafeteria						
2200	Classified Support Salaries	70,721.00	70,721.00	52,922.22	21,129.01	3,330.23
2215	Classified Extra Duty				45.28	45.2
2220	Classified Support Substitute				542.37	542.3
	Total for Object 2000	70,721.00	70,721.00	52,922.22	21,716.66	3,917.88
3202	Public Employees Retirement Sy	8,372.00	8,372.00	6,211.17	2,709.38	548.55
3312	OASDI-Classified Positions	4,224.00	4,224.00	3,168.87	1,299.03	243.90
3322	Medicare-Classified Positions	987.00	987.00	741.08	303.79	57.87
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	12,275.62	5,182.04	79.3
3502	State Unemployement Insurance-	36.00	36.00	26.44	10.85	1.2
3602	Workers' Compensation Insuranc	2,648.00	2,648.00	1,754.61	719.29	174.1
	Total for Object 3000	33,804.00	33,804.00	24,177.79	10,224.38	598.1
4340	Food Service	9,011.00	9,011.00	4,277.37	827.81	3,905.8
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00	, -		5,000.0
4700	Food	45,758.00	45,758.00	27,337.06	15,269.71	3,151.2
	Total for Object 4000	59,769.00	59,769.00	31,614.43	16,097.52	12,057.0
5200	Travel & Conferences	710.00	710.00			710.0
5600	Rentals, Leases & Repairs	2,800.00	2,800.00		1,805.32	994.68
5800	Services & Operating Expense	1,256.00	1,256.00	350.00	•	906.00
5890	Contracts/Servic	800.00	800.00		264.00	536.0
5900	Communications	421.00	421.00			421.0
	Total for Object 5000	5,987.00	5,987.00	350.00	2,069.32	3,567.68
	Total for Fund 13 and Expense accounts	170,281.00	170,281.00	109,064.44		

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

ESCAPE ONLINE
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Fiscal01a

Account Object Summary-Balance

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

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

ESCAPE ONLINE
Page 4 of 4

ENROLLMENT BY SCHOOL MONTH 2017-2018

		Loyalton	Loyalton	•	Downieville		Sierra Pass Cont	Long Term ISP/SDC	TOTAL
Ending 2016-	2017	Elementary 179	Jr High 60	Sr High 97	Elementary 25	Jr/Sr High 23	1	included in site #	385
1st Day 2017		203	51	107	27	22	1	included in site #	411
2017 CALPAI			• •	7 6 7				included in site #	
								•	-
	Month								
September	1	204	52	105	27	22	2	included in site #	412
Ostobon	0	004	50	405	00	00	0		440
October	2	204	52	105	28	22	2	included in site #	413
November	3	202	52	104	28	21	2	included in site #	409
December	4							included in site #	
January	5							included in site #	
,									
February	6							included in site #	
March	7							included in site #	
April	8							included in site #	
May	9							included in site #	
June	10							included in site #	
2016-17	S-PJUSD		Washoe						
P2 ADA	361.33	1.7	15						
2017-18 P1 ADA P2 ADA	S-PJUSD	SCOE	Washoe						

Enrollment difference from June 9, 2017, to

Long Term ISP: LES 8

LHS 4

November 17, 2017: +24

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

November 14, 2017

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

A. CALL TO ORDER

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

B. ROLL CALL

PRESENT: Mr. Mike Moore, President

Ms. Patty Hall, Vice President

Mr. Allen Wright, Clerk

Mr. Tim Driscoll, Member

Ms. Sharon Dryden, Member

ABSENT: None

C. APPROVAL OF THE AGENDA

HALL/WRIGHT

5/0

D. INFORMATION / DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

a. Sierraville School Update

Dr. Grant referred to the Board Policy revision regarding Sale or Lease of District-Owned Property up for approval. Dr. Grant recommended an appraisal and that legal opinion should follow.

b. Early Release Wednesday

Time being used economically for professional development for all teachers. Focusing on Multi-Tiered Systems of Support (MTSS) every fourth Wednesday. Nov 29- Standards Based Workshop (Megan Meschery).

c. Interdistrict Agreements were discussed

2. BUSINESS REPORT

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

3. Staff reports:

Loyalton Elementary School

• Parent/teacher conferences this week

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

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

Loyalton High School:

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

Downieville School:

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

4. BOARD MEMBERS' REPORTS

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

MOORE visited Loyalton Elementary School and Loyalton High School

5. PUBLIC COMMENT

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

E. CONSENT CALENDAR

The following items were included on the consent calendar:

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

F. ACTION ITEMS

1. New Business

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

5/0

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

4. Authorization for Superintendent to enter into an Agreement with Einen Grandi, Contractor WRIGHT/HALL

5/0

5. Approval of Request of Waiver of Fees for Downieville Volunteer Fire Department to use Downieville School Gym for weight/exercise training,11-12-17 through 12-17-17 12-16-18 WRIGHT/HALL

5/0

6. California Accountability Dashboard Presentation and Approval of Local Indicators DRISCOLL/HALL

5/0

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

5/0

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

G. ADVANCED PLANNING

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

H. ADJOURN at 7:16 pm DRISCOLL/HALL 5/0	
Allen Wright, Clerk	Dr. Merrill M. Grant, Superintendent

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amoun
00082030	11/09/2017	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	4,714.25	
			01-5899	ELECTRIC - LOYALTON SITES	169.37	4,883.62
00082031	11/09/2017	LOYALTON BOOSTER CLUB	01-4305	FUEL REIMBURSEMENT		50.35
00082032		MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		861.94
00082033	11/09/2017	MIKE MOORE	01-5200	MILEAGE	26.75	
			76-9576	H/W REIMBURSEMENT	693.17	719.92
00082034	11/09/2017	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	35.24	
			13-4700	CAFE FOOD/SUPPLIES	815.49	850.73
00082035	11/09/2017	OFFICE DEPOT	01-4301	Supplies	78.18	
			01-4302	Office Supplies	33.72	
			01-4330	Office Supplies	31.27	143.1
00082036	11/09/2017	PIONEER ATHLETICS	01-4305	Field cleaner		24.3
00082037	11/09/2017	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		157.9
00082038	11/09/2017	DOWNIEVILLE PTO	01-5890	REIMBURSMENT		126.6
00082039	11/09/2017	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	132.14	
				COPIER MAINT. LHS/LES	609.99	742.1
0082040	11/09/2017	REED'S LOCKSMITHING, INC.	01-4320	LOCK AND KEY SERVICE		280.3
00082041	11/09/2017	RIDDEL ALL AMERICAN SPORTS CORP	01-5600	RECONDITIONING OF FOOTBALL EQUIP		84.3
00082042	11/09/2017	SCHOOL HEALTH CORPORATION	01-4330	NURSE SUPPLIES		114.4
00082043	11/09/2017	SCHOOL SPECIALTY	01-4300	BOOKCASE	233.08	
				PE equipment	80.55	313.6
00082044	11/09/2017	SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.0
00082045	11/09/2017	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.5
00082046	11/09/2017	SIERRA HARDWARE	01-4320	MIsc items for school maintenance		190.2
00082047	11/09/2017	SIERRA VALLEY HOME CENTER	01-4320	CUSTODIAL & MAINT. SUPPLIES	160.47	
				MAINT. SUPPLIES	727.47	
				MAINTENANCE SUPPLIES	387.35	
			01-4350	MISC. BUS SUPPLIES	16.08	1,291.3
00082048	11/09/2017	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES	171.55	·
			13-4340	BANK SERVICE FEES	7.28	178.8
00082049	11/09/2017	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.00	
		, ,	01-5890	TRANSPORTATION	2,083.34	15,333.3
00082050	11/09/2017	SINGLETON AUMAN PC	01-5840	PROFESSIONAL AUDIT SERVICES	,	6,300.0
00082051		STAPLES ADVANTAGE	01-4300	BINDERS	214.07	,
			01-4301	class supplies	75.06	
			2	Classroom supplies	112.57	
				Expo Markers	89.15	

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

Fund Summary

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

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

ESCAPE ONLINE Page 3 of 3

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Classified Salary Schedule

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

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

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

QUOTE Nevada Power Products 1160 Glendale Ave Sparks, Nv 89431 775-358-0114 FAX 775-358-4169 Phone Name Richard M Loyalton Email Address Fax Zip State City ALL PRICING SUBJECT TO SELLERS ABILITY TO OBTAIN PRODUCTS PRIOR TO ANY PRICE CHANGES BY MANFACTURER AND SUBJECT TO AVAILABILTY OF THE PRODUCTS Price A. SALE PRICE \$13,828.00 \$3,736.00 1550 TerrainCu 62 in Rear discharge deck \$3,888.00 47 inch snowblower \$599.20 Hydraulics for snowblower BTC10530 \$119.32 59.91 each x2 R66949 Ballast weights \$112.36 TCB10303 Weight mount \$1,700.23 BTC10334 Rops Canopy 4 post \$211.86 BTC10644 Work lights \$80.90 AR87167 **Block Heater** \$81,08 TY15956 Chains \$492.20 TCB10620 Windshield \$444.00 Linkage for snowblower **PAYMENTS** CASH \$27,383.63 \$25,293.15 MONTHLY PAYMENT TERMS TAXES @ 8.265% SUB-TOTAL (IF APPLICABLE) MANAGER SALESMAN

Printed: 11/29/2017 3:20 PM

	G = General Ledger Data; S = Supplemental Data		Data Sup	plied For:	
Form	Description	2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS_
91	Charter Schools Special Revenue Fund				
01	Special Education Pass-Through Fund				
.11	Adult Education Fund				
121	Child Development Fund				_
131	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
	School Bus Emissions Reduction Fund				
181	Foundation Special Revenue Fund				
191	Special Reserve Fund for Postemployment Benefits		-		
201					
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units		-		
511	Bond Interest and Redemption Fund		 	-	
<u>5</u> 2I	Debt Service Fund for Blended Component Units				-
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund		 		
61I	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund	G	G	G G	G
Al	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				<u> </u>
CHG	Change Order Form				+
CI	Interim Certification			<u> </u>	S
ESMOE					GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Cafeteria Special Revenue Fund				GS
MYPIO	Multiyear Projections - Special Reserve Fund for Capital Outlay Proje				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S_

46 70177 0000000 Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,215.00	61,215.00	7,065.13	114,332.00	53,117.00	86.8%
4) Other Local Revenue		8600-8799	233,784.00	233,784.00	30,594.37	233,784.00	0.00	0.09
5) TOTAL, REVENUES			5,256,588.00	5,256,588.00	1,174,665.92	5,260,996.00	SP SI	NG PAGES
B. EXPENDITURES							;	
1) Certificated Salaries		1000-1999	1,732,889.00	1,732,889.00	391,237.76	1,784,060.00	(51,171.00)	-3.0%
2) Classified Salaries		2000-2999	724,701.00	724,701.00	211,695.81	766,578.00	(41,877.00)	-5.89
3) Employee Benefits		3000-3999	1,064,837.00	1,064,837.00	300,250.57	1,149,832.00	(84,995.00)	-8.0
4) Books and Supplies		4000-4999	250,117.00	250,117.00	102,704.81	294,312.00	(44,195.00)	-17.7
5) Services and Other Operating Expenditures		5000-5999	1,105,137.00	1,105,137.00	242,735.98	1,113,291.00	(8,154.00)	-0.7
6) Capital Outlay		6000-6999	101,298.00	101,298.00	0.00	101,298.00	0.00	0.0
Other Outgo (excluding Transfers of Indirec Costs)	t	7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,215.00)	(4,215.00)	0.00	(5,270.00)	1,055.00	-25.0
9) TOTAL, EXPENDITURES			5,079,214.00	5,079,214.00	1,248,624.93	5,308,551.00	Tata in all assess	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - BS	·)		177,374,00	177,374.00	(73,959.01)	(47,555.00)	3 ⁹⁶ 6513 - 246946	
D. OTHER FINANCING SOURCES/USES								-
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out		7600-7629	343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9
2) Other Sources/Uses							0.00	
a) Sources		8930-8979	0.00		0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00		0.00	0.00	0.00	0.0
3) Contributions		8980-8999	(167,468.00	(167,468.00)		(246,017.00)	(78,549.00)	46.9
4) TOTAL, OTHER FINANCING SOURCES/L	ISES		(510,535.00	(510,535.00)	(230,000.00)	(548,161.00)		30.28 Kg

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(333,161.00)	(333,161.00)	(303,959,01)	(595,716.00)	Programme Constitution	
F. FUND BALANCE, RESERVES			(000,101,00)	(442)				
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		5704	0.000.745.00	2 022 745 00		3,589,706.00	556,991.00	18.4%
a) As of July 1 - Unaudited		9791	3,032,715.00	3,032,715.00			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)			3,032,715.00	3,032,715.00		3,589,706.00		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,589,706.00	eriete, ere Periodo Va	or and the second
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00		2,993,990.00		
Components of Ending Fund Balance a) Nonspendable					2 00 2		5 comments	
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		S. Pilyer.
Stores		9712	0.00	0.00		0.00		6.66
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00	1000	0.00		
b) Restricted		9740	0.00	0.00	100 (5)	0.00		
c) Committed					20 A ST			
Stabilization Arrangements		9750	0.00	0.00	1000	0.00		ela Charle
Other Commitments		9760	518,756.00	518,756.00	100	533,284.00		
d) Assigned								
Other Assignments		9780	0.00	0.00	100000000000000000000000000000000000000	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	621,000.00	621,000.00		630,000.00		
Unassigned/Unappropriated Amount		9790	1,556,398.00	1,556,398.00	1,000	1,827,306.00	46,500	

Sierra County	Revenues,	Inrestricted (Resource Expenditures, and Ch	anges in Fund Balanc	ce			
Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES							
							ļ
Principal Apportionment State Aid - Current Year	8011	1,761,498.00	1,761,498.00	1,009,588.00	1,741,992.00	(19,506.00)	-1.1%
Education Protection Account State Aid - Current Year	8012	432,455.00	432,455.00	62,692.00	403,252.00	(29,203.00)	-6.8%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions				4 040 57	0.00	0.00	0.0%
Homeowners' Exemptions	8021	0.00	0.00	4,819.67 3,614.92	0.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	3,614,92	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00		-,,,,,,,,
County & District Taxes Secured Roll Taxes	8041	2,687,636.00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0%
Unsecured Roll Taxes	8042	0.00	0.00	211.89	0.00	0.00	0.0%
Prior Years' Taxes	8043	0.00	0.00	46.69	0.00	0.00	0.0%
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0,00	0.00	0.00	0,00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0%
		4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
Subtotal, LCFF Sources		4,001,009.00	4,007,000.00	1,107,500.7m		3.,	
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 - Current Year All Other Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00			0.00	0.00	0.0%
Property Taxes Transfers	8097	0.00		0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099	0,00			0.00	0.00	0.0%
TOTAL, LCFF SOURCES		4,881,589.00		1,137,006.42	4,832,880.00	(48,709.00	-1.0%
FEDERAL REVENUE							
	2442	0.00	0.00	0.00	0.00	0.00	0.0%
Maintenance and Operations	8110	0.00	0.0500 0.0000	Confirmation of the confir			
Special Education Entitlement	8181 8182	0.00					1
Special Education Discretionary Grants	8220	0.00	0.46	100000000000000000000000000000000000000	6.0		last of
Child Nutrition Programs	8221	0.00		Lar Service (de projection)		18 S	
Donated Food Commodities	8260	80,000.00				0.00	0.09
Forest Reserve Funds	8270	0.00					0.09
Flood Control Funds	8280	0.00			-	0.00	0.09
Wildlife Reserve Funds	8280	0.00	1			1	0.09
FEMA Interagency Contracts Between LEAs	8285	0.00			1	0.00	0.0
Pass-Through Revenues from Federal Sources	8287	0.0	C. T. C.				
	8290					150	
1110 1,1 1111 1,1 1111	Q230				1000	2.5	
Title I, Part D, Local Delinquent Programs 3025	8290	25		16.2			
Title II, Part A, Educator Quality 4035	8290		No. of the last of	5		Market Control	

		Revenues,	Expenditures, and Cr	anges in Fund Barani				
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) _(F)
Description	1100001100						5	
Title III, Part A, Immigrant Education Program	4201	8290					100	
Title III, Part A, English Learner Program	4203	8290		1				
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290					one.	
•	3012-3020, 3030-				400			
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290		100			62043	
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			00,000,08	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER STATE REVENUE								
				100	9.31.00			
Other State Apportionments			3.63		36.49			
ROC/P Entitlement	6360	8319			35			
Prior Years	6300	0010		1000	Service Control	20% C	500	10 No.
Special Education Master Plan Current Year	6500	8311	62% 25.7% St. 2		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10 Miles		1
Prior Years	6500	8319	33.2				1000	<u>.</u>
All Other State Apportionments - Current Year	r All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		8 980
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	0.00	66,224.00	53,117.00	405.39
Lottery - Unrestricted and Instructional Mater	ials	8560	48,108.00	48,108.00	6,112.81	48,108.00	0.00	0.0
Tax Relief Subventions						100		
Restricted Levies - Other					1000			The Paris
Homeowners' Exemptions		8575	0.00			10 Pro 12		
Other Subventions/In-Lieu Taxes		8576	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	102-11-22-2		5.00			
Charter School Facility Grant	6030	8590			1000	18000		
Career Technical Education Incentive Grant Program	6387	8590	18872 AND		198		a de la companya de	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590				1	F160	\$16 A
California Clean Energy Jobs Act	6230	8590	2000	State of the state	100			Sec.
Specialized Secondary	7370	8590			Sel Community			
American Indian Early Childhood Education	7210	8590			A 1000		San	
Quality Education Investment Act	7400	8590					111-22%	
Common Core State Standards	7405	8590			1970		an trigging	
Implementation All Other State Revenue	All Other	8590	0.0	0.0	0 952.3	2 0.00	0,00	0.0
All Other State Revenue	, Outo	5555	61,215.0			3 114,332.00	53,117.00	86.8

	December Codes	Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
escription	Resource Codes	Codes	(A)	(0)	(6)	\O_1		
THER LOCAL REVENUE								
Other Local Revenue County and District Taxes				360c				j. 14. 15
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	e ger	
Unsecured Roll		8616	0.00	0.00	0,00	0.00	7.0	
Prior Years' Taxes		8617	0.00	0.00	0.00	0:00	6.00008	
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
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	.000.0	0.00		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0,00	0.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	00,0	0.00	0.00	0.
Leases and Rentals		8650	6,500.00	6,500.00	2,928.00	6,500.00	0.00	0.
Interest		8660	20,000.00	20,000.00	25,120.32	20,000.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts		9674	0.00	0.00	0.00	0.00	0.00	0.
Adult Education Fees		8671			0.00	0.00	0.00	0.
Non-Resident Students		8672	0.00	1	0.00	0.00	0.00	0.
Transportation Fees From Individuals		8675	207,284.00		0.00	207,284.00	0.00	0.
Interagency Services		8677	0.00		0.00	0.00	0.00	0
Mitigation/Developer Fees		8681	0.00		0.00	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00		0.50		
Other Local Revenue		0004	0.00	0.00	0.00	0.00	0.00	0
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	5190.1 C. 1 (A 1991) (B) (A)			200 Carlot 1880 200 200 200 200 200 200 200 200 200		
Pass-Through Revenues From Local Source	es	8697	0.00		2,546.05	0.00	0.00	0
All Other Local Revenue		8699 8710	0.00		0.00	0.00	0.00	0
Tuition		8781-8783				0.00	0.00	0
All Other Transfers In		8/81-8/83	0.00	0.00	0.00	0.00		
Transfers Of Apportionments Special Education SELPA Transfers			are constraint	1 (01)	100			. 1
From Districts or Charter Schools	6500	8791			605			
From County Offices	6500	8792	100			100		1.00
From JPAs	6500	8793				7.00 2.00 2.00 2.00		
ROC/P Transfers From Districts or Charter Schools	6360	8791	983 8196	3,000		34.85		
From County Offices	6360	8792				10 10 10 E		
From JPAs	6360	8793	NAME OF STREET					
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	(
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	,
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	'
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	1
TOTAL, OTHER LOCAL REVENUE	r orro		233,784.00	233,784.00	30,594,37	233,784.00	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)
Certificated Teachers' Salaries	1100	1,456,469.00	1,456,469.00	305,534.88	1,507,044.00	(50,575.00)	-3.5%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	236,570.00	236,570.00	72,419.68	237,166.00	(596.00)	-0.3%
Other Certificated Salaries	1900	39,850.00	39,850.00	13,283.20	39,850.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1,732,889.00	1,732,889.00	391,237.76	1,784,060.00	(51,171.00)	-3.0%
CLASSIFIED SALARIES							
OLAGGIFIED GALANIES							
Classified Instructional Salaries	2100	114,559.00	114,559.00	24,146.87	128,397.00	(13,838,00)	-12.1%
Classified Support Salaries	2200	356,453.00	356,453.00	114,463.07	390,558.00	(34,105.00)	-9.6%
Classified Supervisors' and Administrators' Salaries	2300	88,827.00	88,827.00	29,294.00	88,981.00	(154.00)	-0.2%
Clerical, Technical and Office Salaries	2400	142,336.00	142,336.00	41,999.31	150,325.00	(7,989.00)	-5.6%
Other Classified Salaries	2900	22,526.00	22,526.00	1,792.56	8,317.00	14,209.00	63.1%
TOTAL, CLASSIFIED SALARIES		724,701.00	724,701.00	211,695.81	766,578.00	(41,877.00)	-5.8%
EMPLOYEE BENEFITS	_						
STRS	3101-3102	245,081.00	245,081.00	53,992.77	253,443.00	(8,362.00)	-3.4%
PERS	3201-3202	97,065,00	97,065.00	27,481.95	98,514.00	(1,449.00)	-1.5%
OASDI/Medicare/Alternative	3301-3302	59,677.00	59,677.00	21,227.86	83,044.00	(23,367.00)	-39.2%
Health and Welfare Benefits	3401-3402	504,010.00		149,371.54	582,767.00	(78,757.00)	-15.6%
	3501-3502	1,236.00		315.55	1,296.00	(60.00)	-4.9%
Unemployment insurance	3601-3602	91,252.00		19,622.32	84,992.00	6,260.00	6.9%
Workers' Compensation		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00		28,238.58	45,776.00	20,740.00	31.2%
Other Employee Benefits	3901-3902	66,516.00		300,250.57	1,149,832.00	(84,995.00)	-8.0%
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES		1,064,837.00	1,064,837.00	300,230,31	1,140,002.00	(04,000.00)	
BOOKS AND SOFT LILES							
Approved Textbooks and Core Curricula Materials	4100	50,000.00	50,000.00	51.48	50,000.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0,00	0.00	0.0%
Materials and Supplies	4300	168,026.00	168,026.00	56,045.47	210,526.00	(42,500.00)	-25.3%
Noncapitalized Equipment	4400	32,091.00	32,091.00	46,607.86	33,786.00	(1,695.00)	-5.3%
Food	4700	0.00	0.00	0,00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		250,117.00	250,117.00	102,704.81	294,312.00	(44,195.00)	-17.79
SERVICES AND OTHER OPERATING EXPENDITURES							
	5400	470 404 00	176 464 00	53,000.03	176,461.00	0.00	0.0%
Subagreements for Services	5100	176,461.00		1	35,826.00	(8,117.00	1
Travel and Conferences	5200	27,709.00				(37.00	1
Dues and Memberships	5300	9,026.00				0.00	0.09
Insurance	5400-5450	55,080.00		T	55,080.00		
Operations and Housekeeping Services	5500	245,333.00				0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	105,450.00				0.00	0.09
Transfers of Direct Costs	5710	0.00			1	0.00	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	459,926.00	459,926.00	68,339.92	459,926.00	0,00	0.0
Communications	5900	26,152.00			26,152.00	0,00	0.0
TOTAL, SERVICES AND OTHER							

Description Res	ource 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								
		0400	0.00	0.00	0.00	0.00	0.00	0.0%
Land		6100	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	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0,00	0.0%
Equipment		6400	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			101,298.00	101,298.00	0.00	101,298.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect C	osts)							
Tuition								
Tuition for Instruction Under Interdistrict			454 450 00	404 450 00	0.00	104,450.00	0.00	0.0%
Attendance Agreements		7110	104,450.00	104,450.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0,09
Payments to County Offices		7142	0,00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0,00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportionn	nents							R L
To Districts or Charter Schools	6500	7221	3764					jan e
To County Offices	6500	7222		100 mg		100		
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	36 (Sept. 1)	30 (30) 30 (50)		0		Harris Andrews
To County Offices	6360	7222			(2) (2)	1000		
To JPAs	6360	7223					3 (3)	
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		1000	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of In	ndirect Costs)	7-100	104,450.00			104,450.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COS		L40-01 W						
						/F 070 000	4.055.00	25.0
Transfers of Indirect Costs		7310	(4,215.00				1	
Transfers of Indirect Costs - Interfund		7350	0.00					
TOTAL, OTHER OUTGO - TRANSFERS OF INDIF	RECT COSTS		(4,215.00	(4,215.00	0.00	(5,270.00)	1,055.00	720.0
TOTAL, EXPENDITURES			5,079,214.00	5,079,214.00	1,248,624.93	5,308,551.00	(229,337.00)	-4.5

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Coi B & D) (E)	% Diff (E/B) (F)
ITERFUND TRANSFERS								
INTERFUND TRANSFERS IN							į	
		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Special Reserve Fund		0912		0.00				
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							į	
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/				0.00	0.00	0.00	0.00	0.0
County School Facilities Fund		7613	0.00	0.00 68,067.00	0.00	72,144.00	(4,077.00)	-6.0
To: Cafeteria Fund	•	7616	68,067.00		230,000.00	230,000.00	45,000.00	16.4
Other Authorized Interfund Transfers Out		7619	275,000.00 343,067.00		230,000.00	302,144.00	40,923.00	11.9
(b) TOTAL, INTERFUND TRANSFERS OUT		- Mary	343,007.00	0.40,001.00				
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-				0.00	0.00	0.00	0.00	0.0
Purchase of Land/Buildings		8953	0.00	0,00	0.00	0.00	0,00	
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		8 9 72	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								Ŀ
Transfers of Funds from				0.00	0.00	0.00	0.00	0.0
Lapsed/Reorganized LEAs		7651	0.00				0.00	0.0
All Other Financing Uses		7699	0.00				0.00	0.0
(d) TOTAL, USES CONTRIBUTIONS			0.01	0.00	7.00			
		enen	(167,468.0) (167,468.00	0.00	(246,017.00)	(78,549.00)	46.
Contributions from Unrestricted Revenues		8980 8990	0.0				0.00	
Contributions from Restricted Revenues (e) TOTAL, CONTRIBUTIONS		0990	(167,468.0					1
			(, 5, 1, 105, 0					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	\$		(510,535.0	0) (510,535.00	(230,000.00	(548,161.00)	(37,626.00	7.

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Description R		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								ļ
1) LCFF Sources	801	10-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	810	00-8299	111,657.00	111,65 <u>7.</u> 00	13,535.38	101,543.00	(10,114.00)	-9.1%
3) Other State Revenue	830	00-8599	500,189.00	500,189.00	4,479.09	222,072.00	(278,117.00)	-55.6%
4) Other Local Revenue	860	00-8799	2,454.00	2,454.00	10,000,00	12,454.00	10,000.00	407.5%
5) TOTAL, REVENUES			614,300.00	614,300.00	28,014.47	336,069.00		
B. EXPENDITURES								
Certificated Salaries	100	00-1999	152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
2) Classified Salaries	200	00-2999	51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-4 5.9%
3) Employee Benefits	300	00-3999	227,449.00	227,449.00	17,888.69	236,649.00	(9,200.00)	-4.0%
4) Books and Supplies	400	00-4999	24,498.00	24,498.00	16,779.99	42,824.00	(18,326.00)	-74.8%
5) Services and Other Operating Expenditures	500	00-5999	62,850.00	62,850.00	28,518.40	77,055.00	(14,205.00)	-22.6%
6) Capital Outlay	600	00-6999	258,777,00	258,777.00	0.00	100,982.00	157,795.00	61.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		00-7299 00-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	00-7399	4,215.00	4,215.00	0.00	5,270.00	(1,055.00)	-25.0%
9) TOTAL, EXPENDITURES			781,768.00	781,768.00	101,293.50	682,718.00	V. (1)	200 M
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,468.00	(167,468.00)	(73,279.03)	(346,649.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	89	900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	76	600-7629	0.00	0.00	00,00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	89	30-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	76	30-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	89	980-8999	167,468.00	167,468.00	0.00	246,017.00	78,549.00	46.9%
4) TOTAL, OTHER FINANCING SOURCES/US	E\$		167,468.00	167,468.00	0.00	246,017.00	E.B. S. S. 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(73,279.03)	(100,632.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	0.00	0.00	Sign Williams	100,632.00	100,632.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	6 10 00	100,632.00		ariašsis.
d) Other Restatements		97 9 5	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		100,632.00		400200
2) Ending Balance, June 30 (E + F1e)			0,00	0.00	2000	0.00		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0,00	0.00	Mar again	0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00	\$6.55 \(\text{2.12}\)	0.00	90 600	
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00	8	\$
c) Committed Stabilization Arrangements		9750	0.00	0.00	1966 SE	0:00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00	1000 a	
Other Assignments		9780	0.00	0.00	100	0.00		4.00
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00	ACCESS TO SECURITION OF SECURI	08 831,088

Posserintian D	esource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description R _CFF SOURCES	esource codes	Codes			<u> </u>			
OFF GOUNCES								
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		s, 100 o n
State Aid - Prior Years	. i sur	8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0,00	0.00	0.00	0,00	3,443	
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				200	0.00	0.00		
Secured Roll Taxes		8041	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	13) 1980 (25)	
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								Standar
Delinquent Taxes		8048	0,00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	20.000 (0.000)	
Royalties and Bonuses Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
		0002						
Less: Non-LCFF (50%) Adjustment		8089	0,00	0.00	0.00	0.00	347	
			0.00	0.00	0.00	0:00		
Subtotal, LCFF Sources			0.00	0.00	0.00		á.	
LCFF Transfers								
Unrestricted LCFF		2004	5. 20 S					
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								
		0440	0.00	0.00	0.00	0.00	0.00	0.0
Maintenance and Operations		8110	0.00				0.00	0.0
Special Education Entitlement		8181	0.00		1		0.00	0.0
Special Education Discretionary Grants		8182	0.00			1	0.00	0.0
Child Nutrition Programs		8220	0.00		******		0.00	0.0
Donated Food Commodities		8221	0,00		(C. 10.10)		0,00	4.5
Forest Reserve Funds		8260	0.00			Tracking Tracking		
Flood Control Funds		8270	0.00				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Wildlife Reserve Funds		8280	0.00				0.00	0.0
FEMA		8281	0,00				0.00	0.0
Interagency Contracts Between LEAs		8285	0.00		1		0.00	0.0
Pass-Through Revenues from Federal Sources		8287	0.00					
Title I, Part A, Basic	3010	8290	66,847.00	66,847.00	0.00	66,847.00	0.00	0.0
Title I, Part D, Local Delinquent	3025	8290	0.00	0.00	0.00	0.00	0.00	0.6
Programs Title II, Part A, Educator Quality	4035	8290	28,058.00		1		1	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)
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 Leamer Program	4203	8290	0,00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0,00	0.00	0.00	0.00	0.0%
Other MCLE / Eveny Student Suggests Act	3012-3020, 3030- 3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.09
Other NCLB / Every Student Succeeds Act	3500-3599	8290	2,924.00	2,924.00	810.38	2,924.00	0.00	0.09
Career and Technical Education		8290	13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.3
All Other Federal Revenue	All Other	0290		111,657.00	13,535.38	101,543.00	(10,114.00)	-9.19
TOTAL, FEDERAL REVENUE			111,657.00	111,001.00	10,000.00			
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	0300	0010	5.55					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0.00	0.00	0,00	0.00	0.0
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia	i	8560	13,634.00	13,634.00	4,479.09	13,634.00	0.00	0.0
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0,00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.
Catifornia Clean Energy Jobs Act	6230	8590	209,420.00		0.00	0.00	(209,420.00)	-100.
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.
American Indian Early Childhood Education	7210	8590	0.0		0.00	0.00	0.00	0
Quality Education Investment Act	7400	8590	0.0		0.00	0.00	0.00	0.
Common Core State Standards Implementation	7405	8590	0.0	0.00	0.00	0.00	0.00	0
All Other State Revenue	All Other	8590	223,608.0		0.00	154,911.00	(68,697.00)	-30
TOTAL, OTHER STATE REVENUE	0	2000	500,189.0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		222,072.00	(278,117.00)	-55

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description	Resource Codes	Codes	(A)	(B)	(C)	(0)	(E)	V
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes							į	
Other Restricted Levies		8615	0.00	0.00	0,00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	v.	8618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	•	0010	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	00,0	0.0%
Penalties and Interest from Delinquent Nor	n-LCFF	0000	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes		8629	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	0.09
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	0.09
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts			g) (1)		980000		S. Op.	
Adult Education Fees		8671	0.00	0:00	0.00	0.00	3 8 3	
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%) Adjust	ime	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Soul	rces	8697	0,00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
		8792	0,00				0.00	0.0
From County Offices	6500 6500	8792 8793	0.00					0.0
From JPAs	0000	0190	5.00	2.00				
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					
From County Offices	All Other	8792	0.0	1		100	1	
From JPAs	All Other	8793	0.0					1
All Other Transfers In from All Others		8799	0.0	0.00				1
TOTAL, OTHER LOCAL REVENUE			2,454.0	0 2,454.0	10,000.00	12,454.00	10,000.00	407.5
			614,300.0	0 614,300.0	28,014.4	7 336,069.00	(278,231.00	-45.

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)
Doscription	Codes	<u> </u>					
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
CLASSIFIED SALARIES							
	2400	51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45,9%
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	0.0%
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		51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9%
TOTAL, CLASSIFIED SALARIES		51,388.00	51,368.00	10,200.40	14,01010	(
EMPLOYEE BENEFITS				i			
STRS	3101-3102	162,639.00	162,639.00	3,233.18	161,465.00	1,174.00	0.7%
PERS	3201-3202	14,457.00	14,457.00	2,123.71	10,991.00	3,466.00	24.0%
OASDI/Medicare/Alternative	3301-3302	9,594.00	9,594.00	<u>1,</u> 474.82	7,856.00	1,738.00	18.1%
Health and Welfare Benefits	3401-3402	31,335.00	31,335.00	9,798.12	49,020.00	(17,685.00)	-56.4%
Unemployment Insurance	3501-3502	124.00	124.00	19.05	109.00	15.00	12.1%
Workers' Compensation	3601-3602	9,300.00	9,300.00	1,239.81	7,208.00	2,092.00	22.5%
OPEB, Allocated	3701-3702	0.00	0.00	0,00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		227,449.00	227,449.00	17,888.69	236,649.00	(9,200.00)	-4.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	13,634.00	13,634.00	8,733.13	13,634.00	0.00	0.09
Books and Other Reference Materials	4200	0.00	0.00	5,087.55	1	0.00 '	0.0%
Materials and Supplies	4300	9,214.00	9,214.00			(16,326.00)	-177.29
Noncapitalized Equipment	4400	1,650.00	1,650.00			(2,000.00)	
Food	4700	0.00	0.00			0.00	0.09
TOTAL, BOOKS AND SUPPLIES		24,498.00	24,498.00	16,779.99	42,824.00	(18,326.00)	-74.8
SERVICES AND OTHER OPERATING EXPENDITURES							İ
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences	5200	30,672.00	30,672.00	11,399.66	33,527.00	(2,855.00)	-9.3
Dues and Memberships	5300	0.00	0.00	0.00	0,00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0,00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	2,513.00	2,513.00	1,443.70	3,982.00	(1,469.00)	-58.5
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,000.0	1,000.00	150.84	1,108.00	(108.00)	-10.8
Transfers of Direct Costs	5710	0.0	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.0		0.00	0.00	0.00	0.0
Professional/Consulting Services and							
Operating Expenditures	5800	28,665.0	0 28,665.00	0 15,524.20		(9,773.00)	
Communications	5900	0.0	0.00	0.00	0.00	0.00	0,0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		62,850.0	0 62,850.0	0 28,518.4	77,055.00	(14,205.00) -22.6

Description R	esource 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								
								0.00
Land		6100	0.00	0,00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0,0%
Buildings and Improvements of Buildings		6200	114,545.00	114,545.00	0.00	28,394.00	86,151.00	75.29
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	49,357.00	49,357.00	0.00	49,357.00	0.00	0.09
Equipment Replacement		6500	94,875.00	94,875.00	0.00	23,231.00	71,644.00	75.59
TOTAL, CAPITAL OUTLAY		in.	258,777.00	258,777.00	0.00	100,982.00	157,795.00	61.09
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	0,09
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 Apportion	nments							İ
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	1	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 CO	OSTS							
Transfers of Indirect Costs		7310	4,215.00			~ · · · · · · · · · · · · · · · · · · ·	(1,055.00)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	3.00		0.00	1
TOTAL, OTHER OUTGO - TRANSFERS OF IND	IRECT COSTS		4,215.00	4,215.00	0.00	5,270.00	(1,055.00)	-25.0
TOTAL, EXPENDITURES			781,768.00	781,768.00	101,293.50	682,718.00	99,050.00	12.

Description Resource Code	Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Description Resource Code NTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
INTERFUND TRANSPERS IN			1				
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		200					
SOURCES		10 II			e sees		
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00		ii se
Proceeds			•				
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0,00	0.09
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		1	0.00	0.0
All Other Financing Sources	8979	0.00			1	0.00	0.0
(c) TOTAL, SOURCES	·	0.00	0.00	0.00	0,00	0.00	0.0
USES					ļ		
Transfers of Funds from	7651	0.00	0.00	0.00	0.00	0.00	0.0
Lapsed/Reorganized LEAs All Other Financing Uses	7699	0.00			0.00	0.00	0.0
(d) TOTAL, USES	, 555	0.0			0.00	0.00	0.0
CONTRIBUTIONS							1
Contributions from Unrestricted Revenues	8980	167,468.0	167,468.00	0.00	246,017.00	78,549.00	46.9
Contributions from Restricted Revenues	8990	0.0			0.00	0.00	0,0
(e) TOTAL, CONTRIBUTIONS		167,468.0		0.00	246,017.00	78,549.00	46.9
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		167,468.0	0 167,468.00	0.00	246,017.00	(78,549.00) 46.9

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

Description Resou	Obje		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	8010-8	99 4,881,589.0	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
2) Federal Revenue	8100-8	299 191,657.0	191,657.00	13,535.38	181,543.00	(10,114.00)	-5.3%
3) Other State Revenue	8300-8	599 561,404.0	561,404.00	11,544.22	336,404.00	(225,000.00)	-40.1%
4) Other Local Revenue	8600-8	799 236,238.0	236,238.00	40,594.37	246,238.00	10,000.00	4.2%
5) TOTAL, REVENUES		5,870,888.0	5,870,888.00	1,202,680.39	5,597,065.00	(S) - 10 -	50.55
B. EXPENDITURES	-				:		
1) Certificated Salaries	1000-1	999 1,885,480.0	0 1,885,480.00	414,113.78	1,929,023.00	(43,543.00)	2.3%
2) Classified Salaries	2000-2	999 776,089.0	0 776,089,00	226,926.21	841,553.00	(65,464.00)	-8.49
3) Employee Benefits	3000-3	999 1,292,286.0	0 1,292,286.00	318,139.26	1,386,481.00	(94,195.00)	-7.3%
4) Books and Supplies	4000-4	999 274,615.0	0 274,615.00	119,484.80	337,136.00	(62,521.00)	-22.89
5) Services and Other Operating Expenditures	5000-	999 1,167,987.0	0 1,167,987.00	271,254.38	1,190,346.00	(22,359.00)	-1.99
6) Capital Outlay	6000-6	999 360,075.0	0 360,075.00	0.00	202,280.00	157,795.00	43.89
Other Outgo (excluding Transfers of Indirect Costs)	7100- 7400-	· 1	0 104,450.00	0,00	104,450.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-	399 0.0	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		5,860,982.0	5,860,982.00	1,349,918.43	5,991,269.00		10000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		9,906.0	9,906.00	(147,238,04)	(394,204.00)	9/6	
D. OTHER FINANCING SOURCES/USES					•		
1) Interfund Transfers a) Transfers In	8900-	929 0.0	0.00	0.00	0.00	0.00	0.0
b) Transfers Out	7600-	7629 343,067.	343,067.00	230,000.00	302,144.00	40,923.00	11.9
2) Other Sources/Uses							
a) Sources	8930-	3979 0.	0.00				1
b) Uses	7630-	7699 0.	0.00			2012 Philips	30 t C
3) Contributions	8980-	3999 <u> </u>	0.00	0.00		200 E 200 E	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		(343,067.	00) (343,067.00	(230,000.00	(302,144.00)	48 50 6

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

Description Resc	urce Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(333,161.00)	(333,161.00)	(377,238.04)	(696,348.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	3,032,715.00	3,032,715.00	23.20	3,690,338.00	657,623.00	21.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,715.00	3,032,715.00		3,690,338.00	1 70	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,690,338.00	1750 Proj	306
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00	5.0	2,993,990.00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0,00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0,00		0.00	Garage Control	
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	518,756.00	518,756.00		533,284.00	9796	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								2.319
Reserve for Economic Uncertainties		9789	621,000.00	621,000.00		630,000.00		
Unassigned/Unappropriated Amount		9790	1,556,398.00	1,556,398.00		1,827,306.00	in the second	

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

Revenues, Expenditures, and Changes in Fund Balance									
Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)		
LCFF SOURCES	00000					,=,			
25.7 555.1525									
Principal Apportionment State Aid - Current Year	8011	1,761,498.00	1,761,498.00	1,009,588.00	1,741,992.00	(19,506.00)	-1.1%		
Education Protection Account State Aid - Current Year	8012	432,455.00	432,455.00	62,692.00	403,252.00	(29,203.00)	-6.8%		
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0%		
Tax Relief Subventions	0013	0.00	0.00	5.50	0.00	0.00	0.070		
Homeowners' Exemptions	8021	0.00	0.00	4,819.67	0.00	0.00	0.0%		
Timber Yield Tax	8022	0.00	0.00	3,614.92	0.00	0.00	0.0%		
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%		
County & District Taxes			:						
Secured Roll Taxes	8041	2,687,636.00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0%		
Unsecured Roll Taxes	8042	0.00	0.00	211.89	0.00	0.00	0.0%		
Prior Years' Taxes	8043	0.00	0.00	46.69	0.00	0.00	0.0%		
Supplemental Taxes	8044	0.00	0.00	0,00	0.00	0.00	0.0%		
Education Revenue Augmentation	8045	0.00	0.00	0.00	0.00	0.00	0.0%		
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)	2004	0.00			0.00	0.00	0.00/		
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0%		
Other In-Lieu Taxes	8082	0.00	0.00	0,00	0.00	0.00	0.0%		
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0%		
Subtotal, LCFF Sources		4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%		
LCFF Transfers									
Unrestricted LCFF									
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%		
All Other LCFF Transfers - Current Year All Other	8091	0.00	0.00	0,00	0.00	0.00	0.0%		
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.0%		
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0%		
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, LCFF SOURCES	****	4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)			
FEDERAL REVENUE		,,		1,121,22211					
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	0.0%		
Donated Food Commodities	8221	0.00	0.00	00,0	0.00	0.00			
Forest Reserve Funds	8260	80,000.00		T	1	0.00			
Flood Control Funds	8270	0,00	0.00	1			0.0%		
Wildlife Reserve Funds	8280	0.00		0.00		0.00	0.0%		
FEMA	8281	0.00		1	0,00	0.00	0.0%		
Interagency Contracts Between LEAs	8285	0.00		11111	0.00	0.00	0.0%		
Pass-Through Revenues from Federal Sources	8287	0.00	0,00	0.00	0.00	0.00	0.0%		
Title I, Part A, Basic 3010	8290	66,847.00	66,847.00	0.00	66,847.00	0.00	0.0%		
Title I, Part D, Local Delinquent	***						2.00		
Programs 3025	8290	0.00			1	0.00			
Title II, Part A, Educator Quality 4035	8290	28,058.00	28,058.00	0,00	11,543.00	(16,515.00	-58.9%		

2017-18 First Interim General Fund 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)
Title III, Part A, Immigrant Education								0.00/
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030- 3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	2,924.00	2,924.00	810.38	2,924.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.3%
	All Office	0200	191,657.00	191,657.00	13,535.38	181,543.00	(10,114.00)	-5.3%
TOTAL, FEDERAL REVENUE			101,001.00	101,007.00				
OTHER STATE REVENUE								
Other State Apportionments				1				
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0,00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0,00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	0.00	66,224.00	53,117.00	405.3%
Lottery - Unrestricted and Instructional Materia	İ	8560	61,742.00	61,742.00	10,591.90	61,742.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0,00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0,00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	209,420.00			1	(209,420.00)	-100.0%
Specialized Secondary	7370	8590	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0,00				0.00	0.0%
Quality Education Investment Act	7400	8590	0.00			1	0.00	0.0%
Common Core State Standards								
Implementation	7405	8590	0.00		1		0.00	0.0%
All Other State Revenue	All Other	8590	223,608.00				(68,697.00)	
TOTAL, OTHER STATE REVENUE			561,404.00	561,404.00	11,544.22	336,404.00	(225,000.00)	-40.19

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

December 1	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)
Description	Resource Codes	Codes	(5)	(0)		, , , , , , , , , , , , , , , , , , ,		
OTHER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years* Taxes			0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	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	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	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	6,500.00	6,500.00	2,928.00	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	25,120.32	20,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0.00	0,00	0.00	0.00	0.00	0.09
Interagency Services		8677	207,284.00	207,284.00	0,00	207,284.00	0.00	0.0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustn	nent	8 6 91	0.00	0.00	0.00	0,00	0.00	0.0
Pass-Through Revenues From Local Source	æs	8697	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	2,454.00	2,454.00	12,546.05	12,454.00	10,000.00	407.5
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0,00	0.0
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6500	8792	0.00			0.00	0.00	0.0
From JPAs	6500	8793	0.00	-	1	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	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0
From Districts or Charter Schools		8792	0.00				0.00	1
From County Offices	All Other					1	0.00	1
From JPAs	All Other	8793	0.0				0.00	
All Other Transfers In from All Others		8799	236 238 0				10,000.00	
TOTAL, OTHER LOCAL REVENUE			236,238.0	230,230.UU	40,004.57	2-0,200.00		<u></u>

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

sierra County	Revenues,	Expenditures, and Ch	nanges in Fund Baland	ce			
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							i
	1100	1,609,060.00	1,609,060.00	328,410.90	1,652,007.00	(42,947.00)	-2.7%
Certificated Teachers' Salaries	1200	0.00	0,00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1300	236,570.00	236,570.00	72,419.68	237,166.00	(596.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries	1900	39,850.00	39,850.00	13,283.20	39,850.00	0.00	0.0%
Other Certificated Salaries	1900	1,885,480.00	1,885,480.00	414,113.78	1,929,023.00	(43,543.00)	-2.3%
TOTAL, CERTIFICATED SALARIES		1,000,400.00	1,000,400.00				
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	165,947.00	165,947.00	39,3 <u>7</u> 7.2 7	203,372.00	(37,425.00)	-22.6%
Classified Support Salaries	2200	356,453.00	356,453.00	114,463.07	390,558.00	(34,105.00)	-9,6%
Classified Supervisors' and Administrators' Salaries	2300	88,827.00	88,827.00	29,294.00	88,981.00	(154.00)	-0.2%
Clerical, Technical and Office Salaries	2400	142,336.00	142,336.00	41,999.31	150,325.00	(7,989.00)	-5.6%
Other Classified Salaries	2900	22,526.00	22,526.00	1,792. <u>56</u>	8,317.00	14,209.00	63.1%
TOTAL, CLASSIFIED SALARIES		776,089.00	776,089.00	226,926.21	841,553.00	(65,464.00)	-8.4%
EMPLOYEE BENEFITS							
STR\$	3101-3102	407,720.00	407,720.00	57,225.95	414,908.00	(7,188.00)	-1.89
PERS	3201-3202	111,522.00		29,605.66	109,505.00	2,017.00	1.89
OASDI/Medicare/Alternative	3301-3302	69,271.00		22,702.68	90,900.00	(21,629.00)	-31.29
Health and Welfare Benefits	3401-3402	535,345.00	2"	159,169.66	631,787.00	(96,442.00)	-18.0%
Unemployment Insurance	3501-3502	1,360.00	I I I I I I I I I I I I I I I I I I I	334.60	1,405.00	(45.00)	-3.39
Workers' Compensation	3601-3602	100,552.00		20,862.13	92,200.00	8,352.00	8.39
OPEB, Allocated	3701-3702	0.00		0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00		0.00	0.00	0.00	0.09
Other Employees Benefits	3901-3902	66,516.00	1	28,238.58	45,776.00	20,740.00	31.29
TOTAL, EMPLOYEE BENEFITS	, 555, 555	1,292,286.00	*	T"	1,386,481.00	(94,195.00)	-7.39
BOOKS AND SUPPLIES							
				0.701.01	00.004.00	0,00	0.09
Approved Textbooks and Core Curricula Materials	4100	63,634.00	· · · · · · · · · · · · · · · · · · ·		63,634.00	0.00	0.0
Books and Other Reference Materials	4200	0.00				(58.826.00)	-33.2
Materials and Supplies	4300	177,240.00				-3	
Noncapitalized Equipment	4400	33,741.00				(3,695.00)	-11.0
Food	4700	0.00	1			0.00	-22.8
TOTAL, BOOKS AND SUPPLIES		274,615.00	274,615.00	119,484.80	337,136.00	(62,521.00)	-22.0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	176,461.00	176,461.00	53,000.03	176,461.00	0.00	0,0
Travel and Conferences	5200	58,381.00	58,381.00	11,798.43	69,353.00	(10,972.00)	-18.8
Dues and Memberships	5300	9,026.00	9,026.00	7,014.20	9,063.00	(37.00)	-0.4
Insurance	5400-5450	55,080.00	55,080.00	58,693.15	55,080.00	0.00	0,0
Operations and Housekeeping Services	5500	247,846.0	247,846.00	36,040.02	249,315.00	(1,469.00	-0.6
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	106,450.0	106,450.00	17,202.02	106,558.00	(108.00	-0.1
Transfers of Direct Costs	5710	0.0	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.0	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and	F2.00	400 504 0	A00 E04 00	83,864.12	498,364.00	(9,773.00	-2.0
Operating Expenditures	5800 5900	488,591.0 26,152.0					
Communications	5900	20,102.0	20,102.00	7,2.2.1			
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,167,987.0	0 1,167,987.00	271,254.38	1,190,346.00	(22,359.00	-1.9

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

iciia Couny		Revenues, Expenditures, and Changes in Fund Balance						
Description F	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					j		ĺ	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	114,545.00	114,545.00	0.00	28,394.00	86,151.00	75.29
Books and Media for New School Libraries		****	0.00	0.00	0.00	0.00	0.00	0.09
or Major Expansion of School Libraries		6300	0.00	135,655.00	. 0.00	135,655.00	0.00	0.09
Equipment		6400	135,655.00	109,875.00	0,00	38,231.00	71,644.00	65.29
Equipment Replacement		6500	109,875.00	360,075.00	0.00	202,280.00	157,795.00	43.8
TOTAL, CAPITAL OUTLAY			360,07 <u>5.00</u>	360,073.00	0.00	202,200.00	12.1.22.22	
OTHER OUTGO (excluding Transfers of Indirec	t Costs)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0,00	0.00	0.09
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		7211	0.00	0.00	0.00	0.00	0.00	0,0
To Districts or Charter Schools		7212	0.00		0.00	0.00	0.00	0.0
To County Offices		7213	0.00		0.00	0.00	0.00	0.0
To JPAs		7210	0,50					
Special Education SELPA Transfers of Apportion 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
	6360	7222	0.00			0.00	0.00	0.0
To County Offices To JPAs	6360	7223	0.00		0.00	0.00	0,00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	1207	0.00	0.00	0.00	0,0
All Other Transfers	7.11 0 4101	7281-7283	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	0.0
Debt Service						0.00	0.00	0.0
Debt Service - Interest		7438	0.00				0.00	0.0
Other Debt Service - Principal		7439	0.00				0.00	
TOTAL, OTHER OUTGO (excluding Transfers of		*#**	104,450.00	104,450.00	0.00	104,450.00	0.00	
OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS		7 (A)			ALL STREET		
Transfers of Indirect Costs		7310	0.0	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.0	0.00	0.00	0.00	0.00	".
TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS		0.0	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENDITURES			5,860,982.0	0 5,860,982.00	1,349,918.43	5,991,269.00	(130,287.00) -2.:

17-18 First Interim General Fund - Unrestricted/Restricted Form 011

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

Posserintian	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)
Description	Resource Codes	Codes	(A)	(B)			(-)	
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN			i					
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	0.09
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	68,067.00	68,067.00	0.00	72,144.00	(4,077.00)	-6.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	230,000.00	230,000.00	45,000.00	16.49
(b) TOTAL, INTERFUND TRANSFERS OUT			343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.99
OTHER SOURCES/USES								
SOURCES			!					
State Apportionments			0.00	0.00	0.00	0.00	0,00	0.0
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	0.0
(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	1	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					100		1000	0.000
Contributions from Unrestricted Revenues		8980	.0.00	0.00	0.00	0.00	1999	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0:00		3 6 6
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0:0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	,		(343,067.00	(343,067.00	(230,000.00)	(302,144.00)	(40,923.00)	-11.9

Sierra-Plumas Joint Unified Sierra County

First Interim General Fund Exhibit: Restricted Balance Detail

46 70177 0000000 Form 01i

Printed: 11/29/2017 3:30 PM

	Resource Description	2017-18
Resource	Description	Projected Year Totals
Total, Restricted	Balance	0.00

2017-18 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0,00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	76,348.00	76,348.00	1,674.29	76,348.00	0.00	0.0%
3) Other State Revenue	8300-8599	5,500.00	5,500.00	89.51	5,500.00	0.00	0.0%
4) Other Local Revenue	8600-8799	20,366.00	20,366.00	482.50	20,366.00	0.00	0,0%
5) TOTAL, REVENUES		102,214.00	102,214.00	2,246.30	102,214.00		
B. EXPENDITURES			:				
1) Certificated Salaries	1000-1999	0,00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5.0%
3) Employee Benefits	3000-3999	33,804.00	33,804.00	6,781.26	34,353.00	(549.00)	-1.6%
4) Books and Supplies	4000-4999	59,769.00	59,769.00	11,101.57	59,769.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	5,987.00	5,987.00	2,069.32	5,987.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		170,281.00	170,281.00	34,269.02	174,358.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(68,067.00)	(68,067.00)	(32,022.72)	(72,144.00)	200 (2)	
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	68,067.00	68,067.00	0.00	72,144.00	4,077.00	6.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0:00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		68,067.00	68,067.00	0.00	72,144.00	F-18 - F-18 - F-18	

2017-18 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E, NET INCREASE (DECREASE) IN FUND							e igenije i
BALANCE (C + D4)		0.00	0.00	(32,022.72)	0.00		
F. FUND BALANCE, RESERVES						ļ	
1) Beginning Fund Balance			5.00	4 8 6	0.00	0.00	0.0%
a) As of July 1 - Unaudited	9791	0.00	0.00	16.0%			
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		1 Per 12
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00	22.00	
Components of Ending Fund Balance				5 6 95			
a) Nonspendable	9711	0.00	0.00		0.00		
Revolving Cash							
Stores	9712	0.00	0.00	1	0.00	AB	
Prepaid Expenditures	9713	0.00	0,00	and the second	0.00		13/8
All Others	9719	0.00	0.00		0.00		
ხ) Restricted	9740	0.00	0.00		0.00		
c) Committed						100	55.00
Stabilization Arrangements	9750	0.00	0.00	4	0.00	59286	
Other Committments	9760	0.00	0.00		0.00	- 原本	0.00
d) Assigned							
Other Assignments	9780	0.00	0.00	4	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
e) Unassigned/Unappropriated		\$ 1000				Øs.	
Reserve for Economic Uncertainties	9789	0.00	0,00	4	0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0,00	300 F 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 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 Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	76,348.00	76,348.00	0.00	76,348.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	1,674.29	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			76,348.00	76,348.00	1,674.29	76,348.00	0.00	0.0%
OTHER STATE REVENUE				:				
Child Nutrition Programs		8520	5,500.00	5,500.00	89.51	5,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	_		5,500.00	5,500.00	89,51	6,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,386.00	20,366.00	482.50	20,366.00	0.00	0,0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,366.00	20,366.00	482.50	20,366.00	0.00	0.09
TOTAL, REVENUES			102,214.00	102,214.00	2,246,30	102,214.00	25 24	65.07

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								
				0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	D.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00			0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0,00	0.00	0.00	0.00	
CLASSIFIED SALARIES								
Classified Support Salaries		2200	70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0,00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0,00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5.0%
EMPLOYEE BENEFITS						1		
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,372.00	8,372.00	1,815.04	8,914.00	(542,00)	-6.5%
OASDI/Medicare/Alternative		3301-3302	5,211.00	5,211.00	1,058.55	5,483.00	(272.00)	-5.2%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	3,428.38	17,457.00	80.00	0.5%
Unemployment Insurance		3501-3502	36.00	36.00	7.15	38.00	(2.00)	-5.6%
Workers' Compensation		3601-3602	2,648.00	2,648.00	474.14	2,461.00	187.00	7.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,804.00	33,804.00	6,781.26	34,353.00	(549.00	-1.6%
BOOKS AND SUPPLIES								
		4200	0.0	0.00	0.00	0.00	0.00	0.09
Books and Other Reference Materials		4300	9,011.0		785.29	9,011.00	0.00	0.09
Materials and Supplies		4400	5,000.0				0,00	0.09
Noncapitalized Equipment		4700	45,758.0				0.00	0.09
Food		4700						0.09
TOTAL, BOOKS AND SUPPLIES			59,769.0	U 59,769.00	11,101.5	35,, 30.00	<u></u>	

Description Reso	ource Codes Object Coc	Original Budget	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	5400-545	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,800.00	2,800.00	1,805.32	2,800.00	0,00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	2,056.00	2,056.00	264.00	2,056.00	0,00	0.0%
Communications	5900	421.00	421.00	0.00	421.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5,987.00	5,987.00	2,069.32	5,987.00	0.00	0.0%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0,00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		170,281.00	170,281.00	34,269.02	174,358.00		

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund	8916	68,067.00	68,067.00	0.00	72,144.00	4,077.00	6.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		68,067.00	68,067.00	0.00	72,144.00	4,077.00	6.0%
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0,00	0.00	0.00	0.00	0.00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds	•						
Proceeds from Capital Leases	8972	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0,00	0.00	0.00	0.00	0.0%
USES					ļ		
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		Populari Populari			60 4G	Established	
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%
			•			She	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		68,067.00	68,067.00	0.00	72,144.00		

First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Sierra-Plumas Joint Unified Sierra County

46 70177 0000000 Form 13I

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

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description A. REVENUES	Resource Codes	Object obdec		6				
					0.00	0,00	0,00	0.0%
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	0.0%
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		46.7
5) TOTAL, REVENUES			0.00	0.00	0,00	0.00		
B. EXPENDITURES			100		5.6			
Certificated Salaries		1000-1999	0.00	0.00	0:00	(0.00	0.00	0.0%
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%
Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	275,000.00	275,000.00	77,726.20	505,000.00	(230,000.00)	-83.6%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,				D.00	0.00	0.0%
Costs)		7400-7499	0.00		0.00	100	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00					
9) TOTAL_EXPENDITURES			275,000.00	275,000.00	77,726.20	505,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SQURCES AND USES (A5 - B9)			(275,000.00	(275,000.00	(77,726.20)	(505,000.00)	E tipo de la composita	5
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00	-16.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Olher 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	8
3) Contributions		8980-8999	0.0	tion that on the street are control in the service of	0.00	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.0	275,000.00	230,000.00	230,000.00		

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

escription	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)
escription NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	110021.00		0.00	0.00	152,273.80	(275,000.00)	E	4000
FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	0.00	0.00	Nia.	275,000.00	275,000.00	N∈
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	- 15 - 15 - 15	275,000.00		
d) Other Restatements		9795	D.DO	0.00	9.0	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00_	0.00		275,000.00 0.00		200
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00	(F)	13/86
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores Prepaid Expenditures		9713	0.00	0.00		0.00	100 Mar 1100	
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00	nin in .00	30 S		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00	- 1	0.00		
d) Assigned		9780	0,00	0.00		0.00		13.15,60
Other Assignments e) Unassigned/Unappropriated						0.00	100	2 - A - S
Reserve for Economic Uncertainties		9789	0.00			0.00	7	
Unassigned/Unappropriated Amount	<u> </u>	9790	0.00	0.00		·I 9.00	A CONTRACTOR OF THE PROPERTY.	

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Sierra-Plumas Joint Unified Sierra County

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%
Ail 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			i					
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							0.00	0.09
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	U. <u>u7</u>
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Equipment/Supplies		8650	D.00		0.00	0.00	0.00	0.09
Leases and Rentals		8660	0.00		0.00	0.00	0,00	0.09
Interest			0.00			0.00	0,00	0.09
Net Increase (Decrease) in the Fair Value of Investme	ents	8662	0.00	0.00				
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	0.00			0.00	0.00	
All Other Transfers in from All Others		8799	0.00				0.00	
TOTAL, OTHER LOCAL REVENUE			0.00			-	0.00	
TOTAL, REVENUES	,,		0.00	0.00	0.00	0.00	Control of the second	4 CARRESPONDENCE

Description Resource Code	s Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	3 Object Octob		1,				ļ
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0 <u>%</u>
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	00.00	0,00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
			0.00	0.00	0.08	0.00	0.0%
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	0.0%
Health and Welfare Benefits	3401-3402	0.00		0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00		0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00		0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00		0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00		0.00		0.00	D.0%
Other Employee Benefits	3901-3902	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						1 Th 65 Th 650	175
Device and Other Reference Majorials	4200	0,00	0.00	0.00	0.00	0,00	0.0%
Books and Other Reference Materials	4300	0.00		0.00	0.00	0.00	0,0%
Materials and Supplies	4400	0.00		0.00	0.00	0.00	0.0%
Noncapitalized Equipment		0.00		0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES							
SERVICES AND OTHER OPERATING EXPENDITURES	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services	5200	0.00			0.00	0.00	0.0%
Travel and Conferences	5400-5450	0.00				0,00	0.0%
Insurance	5500	0.00			0.00	0.00	0.0%
Operations and Housekeeping Services	5600	0.00			0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5710	0.0		100		0.00	0.09
Transfers of Direct Costs	5750	0.0				0.00	0.09
Transfers of Direct Costs - Interfund	3130	0.0					
Professional/Consulting Services and Operating Expenditures	5800	0.0	0.00	0.00			
Communications	5900	0.0	0.00	0.00	0.00		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.0	0 0.00	D.00	0.00	0.00	0.09

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0,00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	15,294.80	75,000,00	0,00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	200,000.00	200,000.00	62,431.40	430,000.00	(230,800.00)	-115.0%
TOTAL, CAPITAL OUTLAY			275,000.00	275,000.00	77,726.20	505,000.00	(230,000.00)	-83.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0,00	0.00	0,00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0,00	0.00	0,00	0.00	0.00	0.0%
Debt Service					·			
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			275,000.00	275,000.00	77,726.20	505,000.00	100	

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2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NTERFUND TRANSFERS							:	
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES				!				
SOURCES		:				•		
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds 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				1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1				
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0,09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			275,000.00	275,000.00	230,000.00	230,000.00		

First Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

46 70177 0000000 Form 40I

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	0.00
Total. Restrict	ed Balance	0.00

	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)
Description	Resource Codes Object Codes		1				
	8010-8099	0.00	0:00	0.00	0.00	0.00	0.0%
1) LCFF Sources	8100-8299	0,00	0.00	0,00	0.00	0.00	0.0%
2) Federal Revenue	8300-8599	0,00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8600-8799	6,800.00	6,800.00	1,997.08	6,800.00	0.00	0.0%
4) Other Local Revenue 5) TOTAL, REVENUES	· ·	6,800.00	6,800.00	1,997.08	6,800.00		
B, EXPENSES	, masses 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,						
B. 174 11020				0.00	0.00	0.00	0.0%
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	D.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	
4) Books and Supplies	4000-4999	0.00			5,000.00	0,00	
5) Services and Other Operating Expenses	5000-5999	6,000.00			0.00	0.00	
6) Depreciation	6000-6999	0.00	0.00	0,00			
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	2 str 0.00	0.00	0:0%
9) TOTAL EXPENSES		6,000.00	6,000.00	0.00	6,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			800.00	1,997.08	800.00	A service of	
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		800.00	600.00				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00			0,00	
b) Transfers Out	7600-7629	0.0	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses a) Sources	8930-8979	0.0	0.00	0.00	0.00		
b) Uses	7630-7699	0.0	0.00	0.00			192
3) Contributions	8980-8999	0.0	0.0	0.00			0 0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.0	0.0	0 0.00	0.00	<u> </u>	

	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)
Description	Resource opace					İ		\$ 7.80
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			800,00	800.00	1,997.08	800.00		agenta, egile
F. NET POSITION		, =-::						
Beginning Net Position a) As of July 1 - Unaudited		9791	0.00	0.00	Title Sing Co.	186,743.00	186,743.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	D.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	16 - 16 S	186,743.00		
d) Other Restatements		9795	0.00	0,00		0.00	0,00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0,00	0.00		186,743.00	- 100	
2) Ending Net Position, June 30 (E + F1e)			800.00	800.00	-	187,543.00		l de
Components of Ending Net Position							16	
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00	+	
b) Restricted Net Position		9797	0.00	0.00	-	0,00		
c) Unrestricted Net Position		9790	800.00	800.00		187,543.00	1	12/200

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)
								İ
OTHER STATE REVENUE					i			0.00
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	<u></u>		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE						!		
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	6,800.00	6,800.00	1,997.08	6,800.00	0.00	0.0%
Interest	•	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of investment	•	5552						
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,800.00	6,800.00	1,997.08	6,800.00	0.00	
TOTAL REVENUES			6,800.00	6,800.00	1,997.08	6,800.00	950 1960	

Pensisting	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description CERTIFICATED SALARIES	Resource codes Opjact codes	, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,				
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	0.00	0.00	0.00	D.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							l
Out of the description of Options	2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Instructional Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2900	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	
EMPLOYEE BENEFITS							İ
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%
Realth 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	
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	Ţ	0,00	0.00	0.00	
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	
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	
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 Improvem	ents 5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0,00	0.00	0.00	0,00	0.0%
Transfers.of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	6,000.00	6,000.00	0.00	6,000.00	a.oc	0.0%
Communications	5900	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEN	SES	6,000.00	6,000.00	0,00	6,000.00	0.00	0.0%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
DEPRECIATION							
Depreciation Expense	6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, EXPENSES		6,000.00	6,000.00	0.00	6,000.00		96
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	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8979	0.00	0.00	0.00	0.00		0.0%
All Other Financing Sources	9979	0.00		0.00	0.00		0.0%
(c) TOTAL, SOURCES USES	•	0.00	0.00	0,00	5.00		
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		450 Mg 26		100	(E) (5) (5)	2550 00 2520 2400 00 1000 00	
Contributions from Unrestricted Revenues	6980	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	77 FH (3)	

First Interim Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

46 70177 0000000 Form 73l

Resource	Description	2017/18 Projected Year Totals
		0.00
Total Restricte	d Net Position	

rra County						FOIII
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)	PERCENTAG DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
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		00400	704.90	394.80	0.00	0
ADA)	394.80	394.80	394.80	394.00	0.00	† <u>-</u>
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	1
4. Total, District Regular ADA			004.00	204 80	0.00	
(Sum of Lines A1 through A3)	394.80	394.80	394.80	394.80	0.00	<u>' </u>
5. District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	1 (
a. County Community Schools	0.00					
b. Special Education-Special Day Class	0.00					
c. Special Education-NPS/LCI	0.85) (
 d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural 	0.00	7.00				
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00)
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.70			1.70	0.00	0
6. TOTAL DISTRICT ADA						_
(Sum of Line A4 and Line A5g)	396.50					
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.0	U
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		-41.				
1. County Program Alternative Education ADA	0.00	0.00	0.00	0.00	0.00	0%
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				
c. Probation Referred, On Probation or Parole,	0.00	0.00	0.00	0.00	0.00	0%
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00				
d. Total, County Program Alternative Education	0.00	0.00	0.00	0.00	0.00	0%
ADA (Sum of Lines B1a through B1c)	0.00	0.00				
2. District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
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	
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year e. Other County Operated Programs:	0.00					
Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural					0.00	0%
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	070
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA		0.00	0.00	0.00	0.00	0%
(Sum of Lines B1d and B2g)	0.00					
4. Adults in Correctional Facilities	0.00					
5. County Operations Grant ADA	0.00	0.00	0.00	0.00		
6. Charter School ADA		de la companya di salah di salah di salah di salah di salah di salah di salah di salah di salah di salah di sa				
(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 financia	I data in their Fu	nd 01 09 or 62 i	ise this workshee	et to report ADA f	or those charter	schools.
Authorizing LEAs reporting charter school SACS financial Charter schools reporting SACS financial data separately	from their autho	orizing LEAs in Fu	ind 01 or Fund 6	2 use this worksh	eet to report thei	r ADA.
-						•
FUND 01: Charter School ADA corresponding to SA	ACS financial da	ata reported in F	und 01.	T		00/
I. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative						
Education ADA	0.00	0.00	0.00	0.00	0.00	0%
a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps	0.00		0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,	0.00					00/
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	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	1		
3. Charter School Funded County Program ADA a. County Community Schools	0.00	0.00	0.00			
a. County Community Schools b. Special Education-Special Day Class	0.00		0.00			
c. Special Education-NPS/LCI	0.00	0.00				
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	
e. Other County Operated Programs:		1	,			
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural	0.00	0.00	0.00	0.00	0.00	09
Resource Conservation Schools	0.00	0.00	0.00			
f. Total, Charter School Funded County						
Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	09
4. TOTAL CHARTER SCHOOL ADA			İ		0.00	09
(Sum of Lines C1, C2d, and C3f)	0.00	0,00	0.00	0.00	0.00	, , , , , , ,
			and in French 00 c	r Fund 62		
FUND 09 or 62: Charter School ADA correspondir				Tuna oz.	0.00	09
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	<u> </u>	<u></u>
6. Charter School County Program Alternative						
Education ADA	0.0	0.0	0.00	0.0	0.00	0'
a. County Group Home and Institution Pupils	0.0					0 0
b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole,	3.0				_	
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.0	0.0	0.0	0.0	0.0	0 0
d. Total, Charter School County Program						
Alternative Education ADA			0.0	0.0	0.0	o o
(Sum of Lines C6a through C6c)	0.0	0.0	0.0	0.0	0.0	-
7. Charter School Funded County Program ADA		0.0	0 0.0	0.0	0.0	
a. County Community Schools	0.0					0 0
b. Special Education-Special Day Class c. Special Education-NPS/LCI	0.0			0.0	0.0	
d. Special Education-NPS/ECI d. Special Education Extended Year	0.0				0.0	10 C
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural			0.0	0.0	0.0	00
Resource Conservation Schools	0,0	0.0	0.0		***	
f. Total, Charter School Funded County						
Program ADA (Sum of Lines C7a through C7e)	0.0	0.0	0.0	0.0	0.0	00
(Sum of Lines C/a through C/e)	J					
(Sum of Lines C5, C6d, and C7f)	0.0	00 0.0	0.0	0.0	0.0	00
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62	1				000.	00
(Sum of Lines C4 and C8)	0.	00 0.	0.0	0.	0.	9 0

First Interim 2017-18 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Sierra-Plumas Joint Unified Sierra County

February		3,670,654.19	135,000,00		45,000.00	100,000.00	1,000.00		281,000,00	189,350.00	76,828.00	133,550.00	25,000.00	85,000.00	150,000.00	00.0		659,728.00								00'0		19,576.11				19,576.11		(19,576,11)	(398,304.11)	3,272,350.08		
January F		3,496,394.27	135,000.00	403,145.00	45,000.00	46,500.00	6,500.00		636,145.00	189,350.00	76,828.00	133,550.00	5,000.00	55,000,00				459,728.00			2.842.92					2 842 92		5,000.00				5,000.00		(2,157.08)	174,259.92	3,670,654.19		
December	*	3,081,593.27	135,000.00	940,673.00	35,000.00	45,500.00	1,500.00		1,157,673.00	189,350.00	76,828.00	133,550.00	15,000.00	145,000.00	50,000.00	20,000.00	72,144.00	731,872.00			7.500.00					7 500 00	2000	18,500,00				18,500.00		(11,000.00)	414,801.00	3,496,394.27		
November D		3,443,496.27	135,000,00		24 325 00	63,000.00	80,000.00		302,325.00	189,350.00	76,828.00	133,550.00	20,000.00	185,000.00				604,728.00			2 000 00	2000				00 000 4	00.000,5	64,500.00				64,500.00		(59 500.00)	(361,903.00)	3,081,593.27		
October		3,859,503.34	252 397 00	201707	12 007 60	11,469.22	1,647.43		277,611.25	183.782.37	72,324.94	113,763.37	28,420.57	71,663.29			230,000.00	699,954.54			0 500 60	3,024,02				0000	9,522.62	3,186.40				3,186.40		6 336 22	(416 007 07)	3.443.496.27		
September (3,977,184.54	245 080 00	00.500,010			25,904.53		340,993.53	179 661.21	71.990.26	112,010.22	42,790.80	52,013.81				458.466.30	2000		00 070	00.042,1					1,248.00	1,456.43				1,456.43		(000 43)	7447 884 20)	3 859 503 34		
August S		3,984,869.14	00 202 030	64,726.42	07 107 7	75.00	302.49		318,938.69	25 710 10	47.740.47	34 519.50	45.061.68	119,169.15				00 000 cZc	212,200.30	٠	100	(627.40)					(627.40)	53.794.99				53.794.99		000007	(34,422,39)	2 077 194 64	3,977,104,04	
Vlut		3,865,929.16	000	252,387.00			12,739.92		265,136.92	24 060 10	34 870 54	57 846 17	3 211 75	28.408.13				140 206 60	149,280.09			20,017.18					20,017.18	16 917 43				16 917 43	200		3,099.75	118,939,98	3,984,609,14	
Halancas Halancas Keletonine																				gyver-mittl	3,900.00	45,503.32					49,403.32	180 031 36	00.100,20		42,062.31	79 000 87	0.000,422		(175,590.35)			
Object				8010-8019 8020-8079	8080-8099	8100-8299	8300-8289	8910-8929	8930-8979	300	1000-1999	2000-2999	3000-3989	5000-5999	6000-6599	7000-7499	7600-7629	7630-7699			9111-9199	6500-056	9310	9320	9340	9490		0000	9610	9640	9650	0696	<u> </u>	9910		Q Q		
	ACTUALS THROUGH THE MONTH OF	CASH			s Funds			irs in	ing Sources TS	ITS	iries	es :	TIS	Salls			ers Out	ing Uses	SEMENTS	et items	asuny	vable	r Funds	901.4	niuica scets	Deferred Outflows of Resources		erred Inflows	ole	2	unes	Deferred Inflows of Resources		ring	TOTAL BALANCE SHEET ITEMS	EASE (B - C	4 (A + E)	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS
	ACTUALS THROU	A BEGINNING CA	B. RECEIPTS LCFF/Revenue Limit Sources	Principal Apportionment Property Taxes	Miscellaneous Funds	Federal Revenue	Other State Revenue	Interfund Transfers In	All Other Financing Sources TOTAL RECEIPTS	C. DISBURSEMENTS	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services Canital Outlav	Other Outon	Interfund Transfers Out	All Other Financing Uses	TOTAL DISBURSEMENTS	D. BALANCE SHEET ITEMS Assets and Deferred Outflows	Cash Not In Treasury	Accounts Receivable	Due From Other Funds	Stores	Other Current Assets	Deferred Outflor	SUBTOTAL	Liabilities and Deferred Inflows	Accounts Payable	Current Loans	Unearned Revenues	Deferred Inflow	SUBTOTAL	Suspense Clearing	TOTAL BALAN	E. NET INCREAS	F. ENDING CASH (A + E)	G. ENDING CAS ACCRUALS AND

First Interim 2017-18 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

46 70177 0000000 Form CASH

Sierra County			Cashflow V	Cashflow Worksheet - Budget Year (1)	st Year (1)				
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,272,350.08	2,976,122.08	3,518,469.70	3,075,419.74				
B. RECEIPTS LCFF/Revenue Limit Sources								0 110	0445
Principal Apportionment	8010-8019	135,000.00	135,000.00	135,000.00	127,964.00			2,145,244,00	
Property Taxes	8020-8079		940,673.00	00:0	338,418.58			2,667,630.00	0.00
Miscellaneous Funds	8080-8089		18 682 62					181,543.00	181,543.00
Pederal Revenue	0100-0233	55 000 00	10,200,02	14 859 78				336,404.00	336,404,00
	8600-0389	80,000,00	15,000,00	7 000 00	14,643.63			246,238.00	246,238.00
Outer Local Neverlide	8910-8929	20,000,00	200					00:00	00.00
Atl Other Financing Sources	8930-8979							00:00	
TOTAL RECEIPTS		270,000.00	1,109,355.62	156,859.78	481,026.21	0.00	00:00	5,597,065.00	5,597,065.00
C. DISBURSEMENTS	1000-1999	189 350 00	189.350.00	189.350,00	189,459.22			1,929,023.00	1,929,023.00
Classified Salaries	2000-2999	76.828.00	76,828.00	76,828.00	76,830.79			841,553.00	
Employee Benefits	3000-3999	133.550.00	133,550,00	133,550.00	133,491.74			1,386,481.00	-
Books and Supplies	4000-4999	65,000.00	70,000.00	17,651.20				337,136.00	
Services	5000-5999	101,500.00	45,000.00	182,530.54	120,061.08			1,190,346.00	1
Capital Outlay	6000-6599		2,280.00					202,280,00	
Other Outgo	7000-7499		50,000.00		4,450.00			104,450.00	104,450,00
Interfund Transfers Out	7600-7629							302,144.00	
All Other Financing Uses	7630-7699		0000	11 000 000	20 000 00	000	000	R 293 41	6.293.41
TOTAL DISBURSEMENTS		00.822,03c	00.800,70c	299,909.74	00.202,420	20.5			
D. BALANCE SHEET ITEMS Assets and Deferred Outflows								G G	
Cash Not In Treasury	9111-9199							45 503 32	
Accounts Receivable	9200-9299							000	
Due From Other Funds	9310							00.0	
Stores	9320							00'0	
Prepaid Expenditures	9330							0.00	
Office Current Assets	9340							0.00	
SUBTOTAL	0 4 6	00:00	0.00	0.00	0.00	0.00	00'0	45,503,32	
Liabilities and Deferred Inflows					_			100 031 38	
Accounts Payable	9500-9599							00.0	
Due To Other Funds	9610							000	
Current Loans	9640							0.00	
Unearned Revenues	9650							800	- T-
Deferred Inflows of Resources	0696			000			000	182 92	
SUBTOTAL		0.00	0.00	0.00	On'n				
Suspense Clearing	9910	9	000	000	00.0	00:0		(137,428.04)	
	ا پارل	(296 228 00)	542.347.62	(443.049.96)	(43,266.62)		0.00		(696,348.00)
E INDIANG CASH (A + E)		2 976 122 08	3.518.469.70	3,075,419.74	3,032,153,12				
G. ENDING CASH, PLUS CASH								3 039 153 19	
ACCRUALS AND ADJUSTMENTS					W. Three Parks Mesery.	END SERVING CONTRACTOR	THE STATE OF THE PASSANT STATES AND ASSAULT	U,UVE, 122.11	・ ・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・

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

ACTUALS THEOLOGY THE MONTHS ACTUALS THEOLOGY THE MONTHS ACTUALS THEOLOGY THE MONTHS ACTUALS THEOLOGY THE MONTHS ACTUALS THEOLOGY THE MONTHS ACTUALS THEOLOGY THE MONTHS ACTUALS THEOLOGY THE MONTHS THE MONTHS THEOLOGY THE MONTHS THEOLOGY THE MONTHS THE	Sierra-Plumas Joint Unified Sierra County				2017-18 INTER	2017-18 INTERIM REPORT Cashifow Worksheet - Budget Year (2)					46 70177 0000000 Form CASH
The Month Name of State of Sta		Object		yjnc	August	September	October	November	December	January	February
Section of the control of the cont	ACTUALS THROUGH THE MONTH OF				6						
Sources Sour	A. BEGINNING CASH				3,032,153.12	3,032,153.12	3,032,153.12	3,032,153,12	3,032,153.12	3,032,153.12	3,032,153.12
100 colors 100	B. RECEIPTS LCFF/Revenue Limit Sources										
1000-1999 1000-2099 1000-1999 1000	Principal Apportionment	8010-8019									
Concess Conc	Property Taxes	8020-8079	The state of the s								
Stock Stoc	Miscellaneous Funds Federal Revenite	8100-8299									
SECURPS SECU	Other State Revenue	8300-8599									
SECU-4876 SECU	Other Local Revenue	8600-8799									
1000-1599 1000	Interfund Transfers In	8910-8929									
1000-1599 2000-2999 2000	All Other Financing Sources	8930-8979		0.00	0.00	00.00	00:00	0.00	0.00	0.00	0.00
2000-2699 4000-4699 7000-4	C. DISBURSEMENTS										
3000-3999 4000-4999 5000-4999 7000-4	Certificated Salaries	1000-1999									
3111-3109 3000-6899 3000-6899 3000-6899 3000-6899 3111-3109 3120 311-3109 3120 3120 3120 311-3109 3120 3120 3120 3120 3120 3120 3120 3120	Classified Salaries	2000-2999									
1000-5699 1000-6699 1000	Employee Benefits	3000-3999									
7000-7459 7000-7	Books and Supplies	4000-4999									
7000-7459 7000-7829 7000-7	Services Capital Outlan	6000-6599 R000-6599									
7750-7828 7750-7828 7750-7828 7750-7828 7750-7829 7750	Other Outro	7000-7499									
7530 7899 7530	Interfund Transfers Out	7600-7629									
STOCK STOC	All Other Financing Uses	7630-7699				6	6	000	00.0	000	0.00
ST ST ST ST ST ST ST ST	TOTAL DISBURSEMENTS			0.00	00:0	0.00	0.00	0.00			
1111-8199 9200-9299 93200 9320	D. BALANCE SHEET ITEMS									•••	
Cost 9200-9299 (9370 Sept 9-12) Part 1-819-9	Assets and Deferred Outflows										
1200-3524 1200	Cash Not In Treasury	9111-9199									
CES 9490 9330 9340 9500-9589 95000-9589 9500-9589 9500-9589 9500-9589 9500-9589 9500-9589 9500-9	Accounts Receivable	9200-9299									
Coss 9930 9340 Coss	Due From Other Funds	9310									
ces 9490 9480 0.00	S(OIES Drangid Expenditures	0286									
CES 9490 0.00	Other Current Assets	9340									
Section 9599 Sect	Deferred Outflows of Resources	9490					6	900	000	000	00.0
9500-9599 9610 9640 9640 9650 0 0.00 0.00 0.0	SUBTOTAL		00:0	0.00	0.00	0.00	0.00	00:00	00.0		
ayable systems 9500-9599 Assign systems Assign syste	Liabilities and Deferred Inflows				•						
Part Part	Accounts Payable	9500-9599									
10 10 10 10 10 10 10 10	Due To Other Funds	9610									
Sevelnues Seson Seson Co.00	Current Loans	9640									
Comparison Com	Unearned Revenues	9650									
Clearing 9910 0.00	Deferred Inflows of Resources	0696		00 0	000	0.00	0.00	00'0	00:0	0.00	0.00
LANCE SHEET ITEMS 9910 0.00 <td>SUBTOTAL</td> <td></td> <td>no'o</td> <td>6</td> <td>8</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td><u> </u></td>	SUBTOTAL		no'o	6	8						<u> </u>
+D)	Suspense Clearing	9910						000	000	טטט	00.0
+D) (200 0.00 0.00 0.00 0.00 0.00 0.00 0.00	TOTAL BALANCE SHEET ITEMS		0.00	0.00	00'0	00'0		0.00		000	00'0
3.032,153.12 3.032,153.12 3.032,153.12 3.032,153.14 3.032,153.15	F NET INCREASE/DECREASE (B - C	+		00:0	0.00	0.00	77 000	0,00		3 032 153 12	3.032.153.12
G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS	F. ENDING CASH (A + E)				3,032,153.12	3,032,153.12	State State St	3,032,133.12	5,032,133,12	0,005,100,1	
ACCRUALS AND ADJUSTMENTS	C ENDING CASH PLUS CASH						i i				
	ACCRUALS AND ADJUSTMENTS						A STATE OF THE STA		W. C. C. C. C. C. C. C. C. C. C. C. C. C.		

46 70177 0000000 Form CASH

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

	Signed:	Date:
	District Superintendent or De	signee
	E OF INTERIM REVIEW. All action shall be tag of the governing board.	ken on this report during a regular or authorized special
Th	County Superintendent of Schools: is interim report and certification of financial c the school district. (Pursuant to EC Section 42	ondition are hereby filed by the governing board 2131)
	Meeting Date: December 12, 2017	Signed:
CERTII	FICATION OF FINANCIAL CONDITION	President of the Governing Board
	POSITIVE CERTIFICATION As President of the Governing Board of this s district will meet its financial obligations for th	chool district, I certify that based upon current projections this e current fiscal year and subsequent two fiscal years.
	QUALIFIED CERTIFICATION As President of the Governing Board of this s district may not meet its financial obligations	school district, I certify that based upon current projections this for the current fiscal year or two subsequent fiscal years.
	NEGATIVE CERTIFICATION As President of the Governing Board of this s district will be unable to meet its financial obli subsequent fiscal year.	school district, I certify that based upon current projections this igations for the remainder of the current fiscal year or for the
Co	ontact person for additional information on the	interim report:
	Name: Nona Griesert	Telephone: (530) 993-1660, ext. *838
		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.

CRITE	RIA AND STANDARDS		Met	Not Met	
 1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	Х		

DITE	RIA AND STANDARDS (contin	ued)	Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	х	
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.	Х	
4	the current or two cultivaries		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.		
6а	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

IPPI	EMENTAL INFORMATION		No_	Yes
\$1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	x	
52	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
33	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	Х	
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)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		×

UPPI	EMENTAL INFORMATION (cor	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	Х	
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 	n/a	
		 If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since budget adoption in OPEB liabilities? 	Х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b)		X X X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	x	

ודוחח	IONAL 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?	х	
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?	х	
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?	Х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		Х
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?	х	

First Interim 2017-18 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fun	ds 01, 09, and	1 62	2017-18
Section I - Expenditures	Goals	Functions	Objects	Expenditures
	A11	All	1000-7999	6,293,413.00
A. Total state, federal, and local expenditures (all resources)	All	All	1000-1999	0,200,110.00
B. Less all federal expenditures not allowed for MOE				!
(Resources 3000-5999, except 3385)	All	All	1000-7999	274,463.00
Property of the MOT				
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	0.00
1. Community Convices	All except	All except		000 000 00
2. Capital Outlay	7100-7199	5000-5999	6000-6999	202,280.00
			5400-5450, 5800, 7430-	
3. Debt Service	All	9100	7439	0.00
		0000	7000 7000	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00_
5. Interfund Transfers Out	All	9300	7600-7629	302,144.00
0. 1110-1010-1010-1010-1010-1010-1010-10		9100	7699	·
6. All Other Financing Uses	All	9200	7651	0.00
		All except		
7. Nonagency	7100-7199	5000-5999, 9000-9999	1000-7999	334,312.00
8. Tuition (Revenue, in lieu of expenditures, to approximate	7,755			
costs of services for which tuition is received)		:		
	All	All	8710	0.00
St. A. St. St. St. St. St. St. St. St. St. St				
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must es in lines B, C		
1 residentially designed diseases.		D2.		
10. Total state and local expenditures not				
allowed for MOE calculation (Sum lines C1 through C9)				838,736.00
(Summes of through os)	2 342000 (000000000000000000000000000000000		1000-7143,	
D. Plus additional MOE expenditures:			7300-7439	
Expenditures to cover deficits for food services			minus	72,144.00
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	72,144.00
Expenditures to cover deficits for student body activities		entered. Mus ditures in lines		
Z. Experiences to cover deficits for stade in body detivities				
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)				5,252,358.00

First Interim 2017-18 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

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		2017-18 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		
(1 dilli 7 di dilli di di di di di di di di di di di di di		396.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,246.80
Section III - MOE Calculation (For data collection only. Fina determination will be done by CDE)	l Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from purpose unaudited Actuals MOE calculation). (Note: If the prior year met, in its final determination, CDE will adjust the prior year percent of the preceding prior year amount rather than the a expenditure amount.)	MOE was not passe to 90 ctual prior year 4,816,819	.10 12,751.00
Adjustment to base expenditure and expenditure per AE LEAs failing prior year MOE calculation (From Section I)	A amounts for 0	.00 0.00
2. Total adjusted base expenditure amounts (Line A plus L	ine A.1) 4,816,819	.10 12,751.00
B. Required effort (Line A.2 times 90%)	4,335,13	7.19 11,475.90
C. Current year expenditures (Line I.E and Line II.B)	5,252,35	8.00 13,246.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE re is met; if both amounts are positive, the MOE requirement is either column in Line A.2 or Line C equals zero, the MOE ca incomplete.)	s not met. If	MOE Met
F. MOE deficiency percentage, if MOE not met; otherwise, zer (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	y	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.

First Interim 2017-18 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

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ECTION IV - Detail of Adjustments to Base Expenditures escription of Adjustments	Total Expenditures	Expenditures Per ADA
		İ
_		
otal adjustments to base expenditures	0.00	c

Part I - General Administrative Share of Plant Services Costs

Sierra County

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. 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) 28,822.00 (Functions 7200-7700, goals 0000 and 9000) 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. Salaries and Benefits - All Other Activities 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,128,235.00 Percentage of Plant Services Costs Attributable to General Administration 0.70% (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 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.

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

0.00

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)	
Α.	Indirect Costs	
74.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	246,335.00
	 Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 	39,135.00
	3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
	4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
	5. Plant Maintenance and Operations (portion relating to general administrative offices only)	5,661.45
	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only)	27.30
	 (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) 	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	291,158.75
	9. Carry-Forward Adjustment (Part IV, Line F)	(144,447.48) 146,711.27
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	
В.	Base Costs	3,052,511.00
	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	679,833.00
	2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	193,736.00
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	95,076.00
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	 Enterprise (Function 6000, objects 1000-5999 except 5100) Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 	217,299.00
	 External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 	17,000.00
	 Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 	39,625.00
	10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	114,849.00
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	803,117.55
	12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,872.70
	13. Adjustment for Employment Separation Costs	0.00
	a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15 Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100	0.00
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	174,358.00
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 510	0) 0.00
	18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,391,277.25_
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)	E 409/
	(Line A8 divided by Line B18)	5.40%
D.	Preliminary Proposed Indirect Cost Rate	
	(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	2.72%

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Form ICR

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

First Interim 2017-18 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

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

ts Charged 0 and 7350)	Rate Us <u>ed</u>
4 150 00	1.75%
•	
65.00	2.27%
1.055.00	3.13%

		Unrestricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and I						
current year - Column A - is extracted)	·,					
A. REVENUES AND OTHER FINANCING SOURCES						z 000 000 00
LCFF/Revenue Limit Sources	8010-8099	4,832,880.00	2.66%	4,961,336,00	2.78%	5,099,228.00 80,000.00
2. Federal Revenues	8100-8299	80,000.00 114,332.00	0,00%	80,000.00 114,332.00	0.00%	114,332.00
3. Other State Revenues	8300-8599 8600-8799	233,784.00	0.00%	233,784.00	0.00%	233,784.00
Other Local Revenues Other Financing Sources	8000-8722	255,701.00				
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	00,0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0,00%	0.00
c. Contributions	8980-8999	(246,017.00)	-10.17%	(221,000.00)	-31.67%	(151,000.00)
6. Total (Sum lines A1 thru A5c)		5,014,979.00	3.06%	5,168,452.00	4.02%	5,376,344.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,784,060.00		1,819,741.00
b. Step & Column Adjustment				35,681.00		36,395.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,784,060.00	2,00%	1,819,741.00	2.00%	1,856,136.00
2. Classified Salaries						
a. Base Salaries				766,578.00		774,244.00
				7,666.00		7,743.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments	2000 2000	766 579 00	1,00%	774,244.00	1.00%	781,987.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	766,578.00	0,67%	1,157,582.00	0.67%	1,165,332.00
3. Employee Benefits	3000-3999	1,149,832.00	1	255,000.00	0,00%	255,000.00
4. Books and Supplies	4000-4999	294,312.00	-13.36%		0.00%	775,000.00
Services and Other Operating Expenditures	5000-5999	1,113,291.00	-30.39%	775,000.00	0.00%	75,000.00
6. Capital Outlay	6000-6999	101,298.00	-25.96%	75,000.00	0.00%	104,450.00
,, Gara, Garage (7100-7299, 7400 -7 499		0.00%	104,450.00	-	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,270.00)	0.00%	(5,270.00)	0.00%	(5,270.00
9. Other Financing Uses	7/00 7/70	302,144.00	-75.18%	75,000.00	0.00%	75,000.00
a. Transfers Out	7600-7629	0.00	0,00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.0078	0.00	BOOK STORY STORY STORY	0.00
10. Other Adjustments (Explain in Section F below)		6 (10 (05 00	10.240/	5,030,747.00		5,082,635.00
11. Total (Sum lines B1 thru B10)		5,610,695.00	-10,34%	5,030,747.00	1,0376	3,002,033.00
C. NET INCREASE (DECREASE) IN FUND BALANCE				127 705 00		293,709.00
(Line A6 minus line B11)		(595,716.00))	137,705.00		293,107,00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line Fle)		3,589,706.00		2,993,990.00		3,131,695.00
2. Ending Fund Balance (Sum lines C and D1)		2,993,990.00		3,131,695.00	4	3,425,404.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed	2					
H	9750	0.00		0.00		0.00
Stabilization Arrangements Cohen Commitments	9760	533,284.00		603,758.00		644,168.00
2. Other Commitments	9780 9780	0.00		0.00		0.00
d. Assigned	9780	0.00		5.00	Η	3.00
e. Unassigned/Unappropriated	9789	630,000.00		640,000.00)	640,000.00
1. Reserve for Economic Uncertainties	9789 9790	1,827,306.00	THE RESERVE THE PROPERTY OF THE PERSON NAMED IN COLUMN TWO IN COLUMN TO THE PERSON NAMED IN COLU	1,884,537.00		2,137,836.00
2. Unassigned/Unappropriated	7/90	1,827,300.00		1,004,007.00	T	
f. Total Components of Ending Fund Balance		2.007.000.00		3,131,695.00	1	3,425,404.00
(Line D3f must agree with line D2)		2,993,990.00		3,131,000.00	I The second sec	3,723,704,00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols, E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,827,306.00		1,884,537.00		2,137,836.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements	9750	0.00		0.00	184	0,00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0,00
c. Unassigned/Unappropriated	9790	0.00		0.00		0,00
3. Total Available Reserves (Sum lines Ela thru E2c)		2,457,306.00		2,524,537,00		2,777,836.00

F. ASSUMPTIONS

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

		estricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES	0010 0000	0.00	0.00%	0.00	0.00%	0.00
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	101,543.00	0.00%	101,543.00	0.00%	101,543.00
3. Other State Revenues	8300-8599	222,072.00	0.00%	222,072.00	0.00%	222,072.00
4. Other Local Revenues	8600-8799	12,454.00	-80.30%	2,454.00	0.00%	2,454.00
5. Other Financing Sources		0.00	0.000/	0.00	0.00%	0.00
a. Transfers in	8900-8929 8930-8979	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8980-8999	246,017.00	-10.17%	221,000.00	-31.67%	151,000.00
6. Total (Sum lines Al thru A5c)		582,086.00	-6.02%	547,069.00	-12.80%	477,069.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a, Base Salaries				144,963.00		96,680.00
b. Step & Column Adjustment				1,895.00		1,933.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,178.00)		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	144,963,00	-33.31%	96,680.00	2.00%	98,613.00
Classified Salaries	1444 7					
a. Base Salaries				74,975.00		53,893.00
b. Step & Column Adjustment				535.00		539.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(21,617.00)		0,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	74,975.00	-28.12%	53,893.00	1.00%	54,432.00
3. Employee Benefits	3000-3999	236,649.00	-31.30%	162,582.00	1.64%	165,252.00
Books and Supplies	4000-4999	42,824.00	-18.27%	35,000.00	0,00%	35,000.00
Services and Other Operating Expenditures	5000-5999	77,055.00	-15.00%	65,500.00	-16.79%	54,502.00
6. Capital Outlay	6000-6999	100,982.00	26,90%	128,144.00	-50.06%	64,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0,00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,270.00	0,00%	5,270.00	0.00%	5,270.00
9. Other Financing Uses	,500-,533	0,210.00				
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0,00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		682,718.00	-19.87%	547,069.00	-12.80%	477,069.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(100,632.00)		0.00	100000	0.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 011, line F1e)		100,632,00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0,00		0.00
Components of Ending Fund Balance (Form 011)						
a, Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed			The state of		1	
Stabilization Arrangements	9750	-				
2. Other Commitments	9760					
d, Assigned	9780		To the second			
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.0
f. Total Components of Ending Fund Balance		E LOGICA DE LA COMPANIA DE LA COMPAN				
(Line D3f must agree with line D2)		0,00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790	6.0			100	
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)				- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			3,000		
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)			(4.3) N			

F. ASSUMPTIONS

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

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

	Omesuk	ted/Restricted				
	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Coues	(2)	(2)	(5)	<u> </u>	
current year - Column A - is extracted)		i				
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	4,832,880.00	2.66%	4,961,336.00	2.78%	5,099,228.00
2. Federal Revenues	8100-8299	181,543.00	0.00%	181,543.00	0,00%	181,543.00
3. Other State Revenues	8300-8599	336,404.00	0,00%	336,404.00	0.00%	336,404.00
4. Other Local Revenues	8600-8799	246,238.00	-4.06%	236,238.00	0.00%	236,238.00
5. Other Financing Sources			0.000/	0.00	0.00%	0.00
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		2,12%	5,715,521.00	2.41%	5,853,413.00
6. Total (Sum lines A1 thru A5c)		5,597,065.00	2.1276	2,713,321.00	2.4170	5,655,415.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries				1 020 022 00		1,916,421.00
a. Base Salaries				1,929,023.00	l F	38,328.00
b. Step & Column Adjustment				37,576,00	-	
c. Cost-of-Living Adjustment				0.00	-	0.00
d. Other Adjustments				(50,178.00)		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	1,929,023.00	-0.65%	1,916,421.00	2.00%	1,954,749.00
2. Classified Salaries			40.00		0.0000000000000000000000000000000000000	
a. Base Salaries				841,553.00		828,137.00
b. Step & Column Adjustment				8,201.00		8,282.00
c. Cost-of-Living Adjustment				0,00		0.00
d. Other Adjustments		para di salah salah salah salah salah salah salah salah salah salah salah salah salah salah salah salah salah		(21,617.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	841,553,00	-1.59%	828,137.00	1.00%	836,419.00
3. Employee Benefits	3000-3999	1,386,481.00	-4,78%	1,320,164.00	0.79%	1,330,584.00
4. Books and Supplies	4000-4999	337,136.00	-13.98%	290,000.00	0.00%	290,000.00
5. Services and Other Operating Expenditures	5000-5999	1,190,346.00	-29.39%	840,500.00	-1.31%	829,502.00
6. Capital Outlay	6000-6999	202,280.00	0,43%	203,144.00	-31.58%	139,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7500 7577	0.00				
a. Transfers Out	7600-7629	302,144.00	-75.18%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%	0,00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,293,413.00	-11.37%	5,577,816.00	-0.32%	5,559,704.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			100 (600)			
(Line A6 minus line B11)		(696,348.00)		137,705.00		293,709.00
D. FUND BALANCE		(650,510.00)	(1-a)			
1. Net Beginning Fund Balance (Form 011, line F1e)		3,690,338.00		2,993,990.00		3,131,695.00
2. Ending Fund Balance (Sum lines C and D1)		2,993,990.00		3,131,695.00		3,425,404.00
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	2770	0.00				
Committed I, Stabilization Arrangements	9750	0.00		0.00		0.00
1	9760	533,284.00		603,758.00		644,168.00
2. Other Commitments		533,284,00 0.00		0.00		0.00
d. Assigned	9780	0.00	4	0.00	1	0.00
e. Unassigned/Unappropriated	0=00	(20,000,00		£40.000.00		640,000.00
1. Reserve for Economic Uncertainties	9789	630,000.00	-	640,000.00		2,137,836.00
2. Unassigned/Unappropriated	9790	1,827,306.00		1,884,537.00		2,137,030.00
f. Total Components of Ending Fund Balance		2 002 000 00		2 121 (05 00		3,425,404.00
(Line D3f must agree with line D2)		2,993,990.00	KENNESS SERVICE	3,131,695.00	and the second s	3,423,404.00

		D 117	%		%	
		Projected Year Totals	% Change	2018-19	Change	2019-20
	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0,00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,827,306.00		1,884,537.00		2,137,836.00
d. Negative Restricted Ending Balances		1				
(Negative resources 2000-9999)	979Z			0.00		00,0
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	1000	0.00		0.00
c. Unassigned/Unappropriated	9790	0,00	Maria	0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,457,306.00	distance of	2,524,537.00		2,777,836.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)	39.05%		45.26%		49.96%
F. RECOMMENDED RESERVES				taje ir ir ir ir ir ir ir ir ir ir ir ir ir		
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a					Maria de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de	
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation		3				
•	Yes					
the pass-through funds distributed to SELPA members?	1 05	-				5.00
b. If you are the SELPA AU and are excluding special				e Bar		
education pass-through funds:						
Enter the name(s) of the SELPA(s):					4.4	
·						
			1	20 AV 40 B	I management	9.00
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 F30	i					
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; e		394.80	600	394.80		394.80
3. Calculating the Reserves	mer projections,					
a, Expenditures and Other Financing Uses (Line B11)		6,293,413.00		5,577,816.00		5,559,704.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F	ila is Not	0.00		0.00		0.00
•	Ta is NO)	0.00		0,00		0,00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,293,413.00		5,577,816.00		5,559,704.00
d. Reserve Standard Percentage Level						
_		4%		4%		4%
(Refer to Form 01CSI, Criterion 10 for calculation details)			1	i		222,388.16
e. Reserve Standard - By Percent (Line F3c times F3d)		251,736,52	1	223,112.64		222,368.10
f. Reserve Standard - By Amount				X		
(Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		251,736.52		223,112.64		222,388.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Object Codes 2; 8010-8099 8100-8299	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
Codes E; 8010-8099					
E; 8010-8099	(A)	(B)	(C)	(D)	(E)
8010-8099					
	0.00	0.00%	0.00	0.00%	0.00
					76.348.00
8300-8599	5,500.00	0.00%	5,500.00	0.00%	5,500.00
8600-8799	20,366.00	0.00%	20,366.00	0.00%	20,366.00
8900-8929	72,144.00				75,000.00
					0.00
8980-8999					0.00
	174,358.00	1.64%	177,214.00	0.00%	177,214.00
1000-1999	0.00	0.00%	0.00	0.00%	0.00
2000-2999	74,249.00	0.00%	74,249.00	0.00%	74,249.00
3000-3999	34,353.00	0.00%	34,353.00	0.00%	34,353.00
4000-4999	59,769.00	0.00%	59,769.00	0,00%	59,769.00
5000-5999	5,987.00	47.70%	8,843.00	0.00%	8,843.00
6000-6999	0,00	0.00%	0.00	0.00%	0,00
7100-7299, 7400-7499	0,00	0.00%	0.00	0.00%	0,00
7300-7399	0,00	0.00%	0.00	0.00%	0,00
7600-7629	0.00	0.00%	0.00	0.00%	0.00
7630-7699	0.00	0.00%	0.00	0.00%	0.00
	174,358.00	1.64%	177,214.00	0.00%	177,214.00
	0.00		0.00		0,00
9791-9795	0.00		0.00		0.00
					0.00
	9.00		3,00		
9710-9719	0.00				
9740	0.00				
9750	0,00				
9760	0.00				
9780	0.00				
	_				
					2.64
9790	0.00		0.00		0,00
	0.00		0.00		0,00
	8100-8299 8300-8599 8600-8799 8900-8929 8930-8979 8980-8999 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 7100-7299, 7400-7499 7300-7629 7630-7629 7630-7699	8100-8299 76,348.00 8300-8599 5,500.00 8600-8799 20,366.00 8900-8929 72,144.00 8930-8979 0.00 8980-8999 0.00 174,358.00 1000-1999 0.00 2000-2999 74,249.00 3000-3999 34,353.00 4000-4999 59,769.00 5000-5999 5,987.00 6000-6999 0.00 7600-7629 0.00 7630-7699 0.00 9760-7699 0.00 9710-9719 0.00 9740 0.00 9750 0.00 9780 0.00 9789 0.00	8100-8299 76,348.00 0.00% 8300-8599 5,500.00 0.00% 8600-8799 20,366.00 0.00% 8900-8929 72,144.00 3.96% 8930-8979 0.00 0.00% 8980-8999 0.00 0.00% 174,358.00 1.64% 1000-1999 0.00 0.00% 2000-2999 74,249.00 0.00% 3000-3999 34,353.00 0.00% 4000-4999 59,769.00 0.00% 5000-5999 5,987.00 47.70% 6000-6999 0.00 0.00% 7100-7299, 7400-7499 0.00 0.00% 7600-7629 0.00 0.00% 7630-7699 0.00 0.00% 9791-9795 0.00 0.00% 9790 0.00 0.00 9750 0.00 0.00 9780 0.00 0.00 9780 0.00 0.00 9789 0.00 0.00	8100-8299 76,348.00 0.00% 76,348.00 8300-8599 5,500.00 0.00% 5,500.00 8600-8799 20,366.00 0.00% 20,366.00 8900-8929 72,144.00 3.96% 75,000.00 8930-8979 0.00 0.00% 0.00 8980-8999 0.00 0.00% 0.00 174,358.00 1.64% 177,214.00 1000-1999 0.00 0.00% 0.00 2000-2999 74,249.00 0.00% 74,249.00 3000-3999 34,353.00 0.00% 34,353.00 4000-4999 59,769.00 0.00% 59,769.00 6000-5999 5,987.00 47,70% 8,843.00 6000-6999 0.00 0.00% 0.00 7600-7629 0.00 0.00% 0.00 7630-7699 0.00 0.00% 0.00 9710-9719 0.00 0.00 0.00 9750 0.00 0.00 0.00 9750 0.00 0.0	8100-8299 76,348.00 0.00% 76,348.00 0.00% 800-8599 5,500.00 0.00% 5,500.00 0.00% 8600-8799 20,366.00 0.00% 20,366.00 0.00% 20,366.00 0.00% 8900-8929 72,144.00 3.96% 75,000.00 0.00% 8930-8979 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00% 174,358.00 1.64% 177,214.00 0.00% 174,358.00 1.64% 177,214.00 0.00% 3000-3999 74,249.00 0.00% 74,249.00 0.00% 3000-3999 34,353.00 0.00% 34,353.00 0.00% 3000-3999 5,987.00 47.70% 8.843.00 0.00% 5000-5999 5,987.00 47.70% 8.843.00 0.00% 6000-6999 0.00 0.00% 0

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols, C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C	and E;					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0,00%	0.00
Federal Revenues Other State Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0,00
Other State Revenues Other Local Revenues	8300-8599 8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources	6000-6799	0.00	0.00%e	0.00	0.00%	0.00
a. Transfers In	8900-8929	230,000,00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0,00%	0.00	0,00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		230,000,00	-100.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0,00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0,00%	0.00	0.00%	0,00
5. Services and Other Operating Expenditures	5000-5999	0.00	0,00%	0.00	0.00%	0,00
6. Capital Outlay	6000-6999	505,000.00	-100.00%	0.00	0.00%	0,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0,00%	0.00	0.00%	0,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)			4			
11. Total (Sum lines B1 thru B10)		505,000.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	***************************************			, , , , , , , , , , , , , , , , , , , ,		
(Line A6 minus line B11)		(275,000.00)		0.00		0.00
D. FUND BALANCE				•		
1. Net Beginning Fund Balance	9791-9795	275,000,00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0,00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
Unassigned/Unappropriated	9790	0.00		0,00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		0.00	200 00000000000000000000000000000000000	0.00		0.00

E. ASSUMPTIONS
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

_	FOR ALL FUNDS									
D	escription	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610	
	II GENERAL FUND Expenditure Detail	0.00	0.00	0.00	0.00					
1	Other Sources/Uses Detail	0.00	0.00	0.00	0.50	0.00	302,144.00			
O.	Fund Reconciliation OF CHARTER SCHOOLS SPECIAL REVENUE FUND									
,	Expenditure Detail	0.00	0.00	0.00	0.00					
ı	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00			
10	DI SPECIAL EDUCATION PASS-THROUGH FUND				4.00			4.5		
	Expenditure Detail Other Sources/Uses Detail									
ĺ	Fund Reconciliation									
111	II ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	0.00	0.00					
1	Other Sources/Uses Detail			5.00		0.00	0.00	5.5	151,660	
12	Fund Reconciliation CHILD DEVELOPMENT FUND									
	Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00			
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00			
13	BI CAFETERIA SPECIAL REVENUE FUND				2.00					
	Expenditure Detail Other Sources/Uses Detail	0,00	0.00	0.00	0.00	72,144.00	0.00			
L	Fund Reconciliation									
112	II DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00							
ı	Other Sources/Uses Detail					0.00	0.00			
15	Fund Reconciliation FUPIL TRANSPORTATION EQUIPMENT FUND									
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00			
1	Fund Reconciliation					0.00	0.05			
17	SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail									
-	Other Sources/Uses Detail	ALMONDO PROPERTO COMMENTO CONTRACTOR DE COMPANSA DE CO	VI/Coulous Accountage and Austral Aust			0.00	0.00			
15	Fund Reconciliation BI SCHOOL BUS EMISSIONS REDUCTION FUND							S		
1	Expenditure Detail	0.00	0.00							
1	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		S 24 20 3	
19	FOUNDATION SPECIAL REVENUE FUND									
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0,00		0.00	10.0		
ı	Fund Reconciliation					and years of the control of the cont				
20	I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail									
1	Other Sources/Uses Detail	or ide to be a season of 1. Coulous Alice and 2 Section 18.	20 Lines of the contract of the contract of the			0.00	0.00			
2	Fund Reconciliation II BUILDING FUND									
	Expenditure Detail	0.00	0.00							
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		44.062.00	
2:	51 CAPITAL FACILITIES FUND								1. 100000000000000000000000000000000000	
ı	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0,00	0.00			
	Fund Reconciliation									
30	DI STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00							
	Other Sources/Uses Detail					0.00	0.00			
35	Fund Reconciliation 5I COUNTY SCHOOL FACILITIES FUND			7			1			
	Expenditure Detail	0.00	0.00			2.00			2 / Viet 12 11 7	
	Other Sources/Uses Detail Fund Reconciliation				Marie Control	0.00	0,00	Baggiga (1)		
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00							
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			230,000.00	0.00			
1	Fund Reconciliation									
45	Expenditure Detail	0,00	0,00							
	Other Sources/Uses Detail					0,00	0.00			
5′	Fund Reconciliation II BOND INTEREST AND REDEMPTION FUND						‡			
	Expenditure Detail					0.00	0,00			
	Other Sources/Uses Detail Fund Reconciliation					0.00	00,0			
52	2) DEBT SVC FUND FOR BLENDED COMPONENT UNITS					disastración de la constanta d				
	Expenditure Detail Other Sources/Uses Detail				DOMESTIC STATE	0.00	0.00			
_	Fund Reconciliation]	STATE OF THE STATE		
5	3I TAX OVERRIDE FUND Expenditure Detail									
	Other Sources/Uses Detail					0.00	0.00			
56	Fund Reconciliation FUND FUND FUND									
	Expenditure Detail									
	Other Sources/Uses Detail Fund Reconciliation.					0.00	0.00		ALC: THE STATE	
5	71 FOUNDATION PERMANENT FUND									
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00			
	Fund Reconciliation	9							[호롱] 프로토	
6	1I CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00					
	Other Sources/Uses Detail				1	0.00	0.00			
L	Fund Reconciliation	<u> </u>	<u> </u>	<u> </u>	J	<u> </u>	L	Press Section 1995	*f*://apres	

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0,00				Contract of the Contract of th
Other Sources/Uses Detail					0,00	0.00	41. 0.000 0.000	
Fund Reconciliation	1							
331 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				0.00		
Other Sources/Uses Detail	ļ				0,00	0,00		
Fund Reconciliation]	·						Exercise 1
67) SELF-INSURANCE FUND	1							
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail					0.00	2000 CONTRACTOR CONTRA		
Fund Reconciliation						100		
71I RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail			Maria de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de		0.00			
Fund Reconciliation			No.			(1) (A) (A) (A) (A)		
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0,00	0.00			0.00			
Other Sources/Uses Detail					instantioners on contracts			
Fund Reconciliation				Barrier States				
76I WARRANT/PASS-THROUGH FUND			100		Notes to the second		100 mars 200 m	ALCON
Expenditure Oetail							200000000000000000000000000000000000000	
Other Sources/Uses Detail						365		
Fund Reconciliation				Part of the second			100	
95I STUDENT BODY FUND	No. of the last of			Istalia de la companya della companya de la companya de la companya della company				The second
Expenditure Detail				BEST STATE				
Other Sources/Uses Detail				later to the second			100000000000000000000000000000000000000	3-33-23
Fund Reconciliation				100000000000000000000000000000000000000	BAR SALES AND AND AND AND AND AND AND AND AND AND			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
TOTALS	0.00	0.00	0.00	0.00	302,144.00	302,144.00		Control of the Contro

1. CRITERION: Average Da					
	ailv Attend	ance			
STANDARD: Funded ave two percent since budget	erage daily a		of the current fiscal year or two	subsequent fiscal years has n	ot changed by more than
Dis	strict's ADA S	Standard Percentage Range:	-2.0% to +2.0%		
1A. Calculating the District's ADA	A Variances				
DATA ENTRY: Budget Adoption data to exist for the current year will be extract Fund, only, for all fiscal years.	hat exist for th ed; otherwise	, enter data for all fiscal years. E	inter district regular ADA and charter	lumn for all fiscal years. First Interin school ADA corresponding to financ	n Projected Year Totals data that ial data that ial data reported in the General
		Estimated Fi	unded ADA		
		Budget Adoption Budget	First Interim Projected Year Totals	David Observe	Status
Fiscal Year Current Year (2017-18)		(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
District Regular	_	395.00	394.80	,	
Charter School	Tetal ADA	0,00 395.00	0.00 394.80	-0.1%	Met
1st Subsequent Year (2018-19)	Total ADA	395.00	394.00	-9.170	10174
District Regular	L	395.00	394.80		
Charter School	Total ADA	0.00 395.00	0.00 394.80	-0.1%	Met
2nd Subsequent Year (2019-20)	IVIAIAUA	330.00	554.00		
District Regular	-	395.00	394.80		
Charter School	Total ADA	0.00 395.00	394.80	-0.1%	Met
1B. Comparison of District ADA	to the Stand	dard			
DATA ENTRY: Enter an explanation if	f the standard	is not met.			
				current year or two subsequent fisca	

2.	CRIT	re ei	ON.	Enroll	ment

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

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

2A. Calculating the District's Enrollment Variances

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

	Enrollme	ent		
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met
1st Subsequent Year (2018-19)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met
2nd Subsequent Year (2019-20)		i		
District Regular	420	413		[
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met

2B. Comparison of District Enrollment to the Standard

1a STAND	DARD MET - Enrollment projections hav	e not changed since budget ador	ation by more than two perce	ent for the current year and two	subsequent fiscal years
----------	---------------------------------------	---------------------------------	------------------------------	----------------------------------	-------------------------

*	
Explanation:	
(required if NOT met)	
	l de la companya de la companya de la companya de la companya de la companya de la companya de la companya de

3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA	Enrollment CDEDS Adval	Historical Ratio
	Unaudited Actuals	CBEDS Actual	
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	356	372	
Charter School			
Total ADA/Enrollment	356	372	95.7%
Second Prior Year (2015-16)			
District Regular	362	381	
Charter School		. 0	
Total ADA/Enrollment	362	381	95.0%
First Prior Year (2016-17)			
District Regular	361	363	
Charter School	0	0	
Total ADA/Enrollment	361	363	99.4%
		Historical Average Ratio:	96.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.2%

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

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

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

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

1a.	STANDARD MET - Projected P-2	ADA to enrollment ratio has not	exceeded the standard for the curren	t year and two subsequent fiscal yea
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Explanation:	
(required if NOT met)	

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4.	CRI	rer:	ION	Ŀ	CFF	Revenu	E
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STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Budget Adoption First Interim
Fiscal Year (Form 01CS, Item 4B) Projected Year To

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	4.881.589.00	4,832,880.00	-1.0%	Met
1st Subsequent Year (2018-19)	4,992,407,00	4.961,336,00	-0.6%	Met
2nd Subsequent Year (2019-20)	5,062,712.00	5,099,228.00	0.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

1-	STANDADD MET.	. I CEE revenue h	es not changed since	budget adoption by	more than two t	percent for the current	year and two sui	bsequent fiscal year	rs

Explanation:	
(required if NOT met)	
(

5. CRITERION: Salaries and Benefits

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

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

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

	Unaudited Actua (Resources	Ratio			
	Salaries and Benefits	Salaries and Benefits Total Expenditures			
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2014-15)	3,358,322.01	4,556,101.91	73.7%		
Second Prior Year (2015-16)	3,549,836.14	4,705,120.48	75.4%		
First Prior Year (2016-17)	3,452,283.60	4,843,165.88	71.3%		

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard		•	
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	69.5% to 77.5%	69.5% to 77.5%	69.5% to 77.5%

73.5%

Historical Average Ratio:

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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 011, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2017-18)	3,700,470.00	5,308,551.00	69.7%	Met
1st Subsequent Year (2018-19)	3,751,567.00	4,955,713.00	75.7%	Met
2nd Subsequent Year (2019-20)	3,803,455.00	5,007,601.00	76.0%	Met

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

 STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal year.

Explanation:	
(required if NOT met)	

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Ob	ojects 8100-8299) (Form MYPI, Line A2)			
Current Year (2017-18)	191,657.00	181,543.00	-5.3%	Yes
1st Subsequent Year (2018-19)	190,907.00	181,543.00	-4.9%	No
			4.007	No
' '-	/18: Federal Revenue overestimated at budgi	181,543.00 et adoption by approximately \$16,500	-4.9%). Federal Revenue underestima	
Explanation: 17 (required if Yes) GI	/18: Federal Revenue overestimated at budgi ant by approximately \$6,400.	et adoption by approximately \$16,500		
Explanation: [77] (required if Yes) GI Other State Revenue (Fund 01	7/18: Federal Revenue overestimated at budgi ant by approximately \$6,400.	et adoption by approximately \$16,500). Federal Revenue underestima	ated for Small Rural Achieven
Explanation: 17 (required if Yes) GI	/18: Federal Revenue overestimated at budgi ant by approximately \$6,400.	et adoption by approximately \$16,500		

Explanation: (required if Yes)

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

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) 4.2% Nο 246,238,00 Current Year (2017-18) 236,238,00 -2.6% Nο 1st Subsequent Year (2018-19) 242,436.00 236,238.00 246,123.00 -4.0% No 2nd Subsequent Year (2019-20) 236,238.00 Explanation:

Explanation: (required if Yes)

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

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

(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) No 1,167,987.00 1,190,346.00 1,9% Current Year (2017-18) 840,500.00 -6.6% Yes 900,000.00 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) 800,000.00 829,502.00 3.7% No

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

(required if Yes)

DATA ENTRY: All data are ext	racted or calculated.			
Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal Other Sta	te, and Other Local Revenue (Section 6A)			
Current Year (2017-18)	989,299.00	764,185.00	-22.8%	Not Met
1st Subsequent Year (2018-19)	726,003.00	754,185.00	3.9%	Met
2nd Subsequent Year (2019-20)	630,499.00	754,185.00	19.6%	Not Met
Total Books and Supplie	es, and Services and Other Operating Expenditu	ires (Section 64)		
Current Year (2017-18)	1.442.602.00	1,527,482.00	5.9%	Not Met
1st Subsequent Year (2018-19)	1,116,312.00	1,130,500,00	1.3%	Met
2nd Subsequent Year (2019-20)	980,945.00	1,119,502.00	14.1%	Not Met
			,	
6C. Comparison of District T	otal Operating Revenues and Expenditures	to the Standard Percentage Ra	ange	
Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met)	17/18: Federal Revenue overestimated at budg Grant by approximately \$6,400. Original budget did not include one time manda Ag Voc Ed Grant and anticipated revenue from	ated block grant funding, overestimat	ed Prop 39 Clean Energy funding,	underestimated grant award for
subsequent fiscal years. F	One or more total operating expenditures have char Reasons for the projected change, descriptions of th	ne methods and assumptions used in	the projections, and what changes	
projected operating reven Explanation: Books and Supplies (linked from 6A if NOT met)	ues within the standard must be entered in Section Original budget underestimated the needs for b			
Evolution:	18/19: District is making an effort to reduce exc	penditures Original budget for 18/19	overestimated expenditures	

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

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7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	1
1.	OMMA/RMA Contribution		0,00	Not Met	
2.	Budget Adoption Contribution (information (Form 01CS, Criterion 7, Line 2e)	n only)			
f statu	is is not met, enter an X in the box that best	t describes why the minimum rec	juired contribution was not made:		
	X		not participate in the Leroy F. Greene Sci Il size [EC Section 17070.75 (b)(2)(E)]) rovided)		
	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.

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

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

ATA ENTRY: All data are extracted or calculated.				-
JATA ENTERT, All data are extracted or calculated.		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Perc	entages (Criterion 10C, Line 9)	39.1%	45.3%	50.0%
	g Standard Percentage Levels (vailable reserve percentage):		15.1%	16.7%
8B. Calculating the District's Deficit Spendir	ng Percentages			
DATA ENTRY: Current Year data are extracted. If Fo second columns.	orm MYPI exists, data for the tw	o subsequent years will be extract	ted; if not, enter data for the two subsequ	ent years into the first and
	Projected Y	Year Totals		
		Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2017-18)	(595,716.00)		10.6%	Met
1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)	137,739.00 293,743.00	· · · · · · · · · · · · · · · · · · ·	N/A N/A	Met Met
8C. Comparison of District Deficit Spending	to the Standard			
DATA ENTRY: Enter an explanation if the standard i	is not met.			
1a. STANDARD MET - Unrestricted deficit sper	iding, if any, has not exceeded t	the standard percentage level in a	ny of the current year or two subsequent	fiscal years.

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	n Balances		
A. FUND BALANCE STANDARD	D: Projected general fund balance will be positive a	t the end of the cur	rent fiscal year and two subsequent fiscal years.
9A-1. Determining if the District's Ger	neral Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are extrac	ted. If Form MYPI exists, data for the two subsequent years v	vill be extracted; if not,	enter data for the two subsequent years.
	Ending Fund Balance		
	General Fund		
	Projected Year Totals		•
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status	
Current Year (2017-18)	2,993,990.00	Met Met	
1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)	3,131,729.00 3,425,472.00	Met	
and Subsequent real (2019-20)	0,120,112,00		
A-2. Comparison of the District's En	ding Fund Balance to the Standard		
<u></u>			
DATA ENTRY: Enter an explanation if the st	andard is not met.		
	ral fund ending balance is positive for the current fiscal year	and two subsequent fisc	cal years.
		and two subsequent fisc	cal years.
		and two subsequent fise	cal years.
1a. STANDARD MET - Projected gener		and two subsequent fise	cal years.
1a. STANDARD MET - Projected generation:		and two subsequent fise	cal years.
1a. STANDARD MET - Projected gener		and two subsequent fisc	cal years.
1a. STANDARD MET - Projected generation:		and two subsequent fisc	cal years.
1a. STANDARD MET - Projected generation:		and two subsequent fisc	cal years.
1a. STANDARD MET - Projected generation:		and two subsequent fisc	cal years.
1a. STANDARD MET - Projected generation: (required if NOT met)	ral fund ending balance is positive for the current fiscal year a		
1a. STANDARD MET - Projected generation: (required if NOT met)			
1a. STANDARD MET - Projected generation: (required if NOT met) B. CASH BALANCE STANDARD	ral fund ending balance is positive for the current fiscal year a		
1a. STANDARD MET - Projected generation: (required if NOT met) B. CASH BALANCE STANDARI 9B-1. Determining if the District's En	ral fund ending balance is positive for the current fiscal year a D: Projected general fund cash balance will be pos		
1a. STANDARD MET - Projected generation: (required if NOT met) B. CASH BALANCE STANDARI 9B-1. Determining if the District's En	ral fund ending balance is positive for the current fiscal year a		
1a. STANDARD MET - Projected generation: (required if NOT met) B. CASH BALANCE STANDARI 9B-1. Determining if the District's En	Tal fund ending balance is positive for the current fiscal year of the curr		
1a. STANDARD MET - Projected generation: (required if NOT met) B. CASH BALANCE STANDARI 9B-1. Determining if the District's En	ral fund ending balance is positive for the current fiscal year a D: Projected general fund cash balance will be pos		
1a. STANDARD MET - Projected generation: (required if NOT met) B. CASH BALANCE STANDARI 9B-1. Determining if the District's En	D: Projected general fund cash balance will be posential be extracted; if not, data must be entered below. Ending Cash Balance General Fund (Form CASH, Line F, June Column)	itive at the end of the	
1a. STANDARD MET - Projected generation: (required if NOT met) B. CASH BALANCE STANDARI 9B-1. Determining if the District's En	Tal fund ending balance is positive for the current fiscal year and fund ending balance is positive for the current fiscal year and fund cash balance will be positive fill be extracted; if not, data must be entered below. Ending Cash Balance General Fund	itive at the end of t	
1a. STANDARD MET - Projected generation: (required if NOT met) B. CASH BALANCE STANDARI BB-1. Determining if the District's Endata was provided in the property of the property of the property of the property of the property of the property of the projected generation: B. CASH BALANCE STANDARI BB-1. Determining if the District's Endata was provided by the property of the projected generation:	D: Projected general fund cash balance will be positive for the current fiscal year and the current fiscal year.	itive at the end of the	

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	D	istrict ADA		_
5% or \$66,000 (greater of)	0	to	300	
4% or \$66,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

^a 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.

	Силтелt Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)		395	395
District's Reserve Standard Percentage Level:		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?	Yes
2.	If you are the SELPA AU and are excluding special education pass-through funds:	

a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

		Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	6,293,413.00	5,577,782.00	5,559,670.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,293,413.00	5,577,782.00	5,559,670.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	251,736,52	223,111.28	222,386.80
6.	Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	251,736.52	223,111.28	222,386.80

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.

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.

	e Amounts ricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals ' (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	General Fund - Stabilization Arrangements			
1.	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	630,000.00	640,000.00	640,000.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	1,827,306.00	1,884,571.00	2,137,904.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements	2.00	0.00	0.00
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0,00
6.	Special Reserve Fund - Reserve for Economic Uncertainties	2.00	0.00	0.00
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	2 22	0.00	0.00
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount	0.457.200.00	2.524,571.00	2,777,904.00
	(Lines C1 thru C7)	2,457,306.00	2,324,071.00	£,777,00-7.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	39.05%	45.26%	49.97%
	District's Reserve Standard			
	(Section 10B, Line 7):	251,736.52	223,111.28	222,386.80
	(0000011102) =1110 1/1			
	Status:	Met	Met	Met

1	םם.	Comparison	of District Reserve	Amount to the Standard

1a	STANDARD MET	- Available reserves hav	re met the standard	for the current ye	ear and two subseque	ent fiscal years.
----	--------------	--------------------------	---------------------	--------------------	----------------------	-------------------

Explanation:	
(required if NOT met)	

UPF	PLEMENTAL INFORMATION
	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2 .	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
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 (axes, forest reserves):
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

-5.0% to +5.0% District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000 S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated. First Interim Percent **Budget Adoption** Status Projected Year Totals Change Amount of Change (Form 01CS, Item S5A) Description / Fiscal Year Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) Not Met 78,549.00 (246,017.00) 46.9% (167,468.00)Current Year (2017-18) Met (221,000.00) -0.8% (1,717.00) (222,717.00) 1st Subsequent Year (2018-19) Not Met (49,321.00) (151,000.00) -24.6% (200.321.00) 2nd Subsequent Year (2019-20) 1b. Transfers in, General Fund * Met 0.00 0.00 0.0% 0.00 Current Year (2017-18) Met 0.00 0.00 0.0% 1st Subsequent Year (2018-19) 0.00 0.00 Met 0.00 0.0% 0.00 2nd Subsequent Year (2019-20) Transfers Out, General Fund * 1c Not Met 302,144.00 -11.9% (40,923.00) 343.067.00 Current Year (2017-18) -36.5% (43,169.00) Not Met 75,000.00 118,169.00 1st Subsequent Year (2018-19) 5,056.00 Met 75,000.00 7.2% 2nd Subsequent Year (2019-20) 69,944.00 Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the No general fund operational budget? * 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. 17/18: Reorganization and additional services require increase contribution for Title I and CTE grant contributions. Explanation: 19/20: District plans to reorganize and reduce expenditures in Title I and other restricted programs. (required if NOT met) 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met) Sierra-Plumas Joint Unified Sierra County

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C.	NOT MET - The projected tra identify the amounts transfer the transfers.	ansfers out of the general fund have changed since budget adoption by more than the standard for any or the current year or subsequent two haven years. red, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating
	Explanation: (required if NOT met)	17/18: Transfers out for building improvements were reduced for the Loyalton High School Site. Downieville HVAC replacement increased. 18/19: Transfers out reduced for all other programs except Cafeteria. 18/19 and 19/20 transfers out anticipated to be for Cafeteria program.
d.	NO - There have been no ca	apital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	
	•	

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S6. Long-term Commitme	nts						
Identify all existing and new	multiyear com	mitments¹ and their annual require	d payment for th	ne current fiscal ye	ear and two subsequent fiscal y	/ears.	
Explain how any increase in	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 commitm	ents, multiyea	r debt agreements, and new progra	ams or contracts	s that result in long	g-term obligations.		/
66A. Identification of the Distri	ct's Long-te	rm Commitments					
							ata kadan San Hama 4h
DATA ENTRY: If Budget Adoption da Extracted data may be overwritten to all other data, as applicable.	ata exist (Form update long-to	DICS, Item S6A), long-term commerm commonment data in Item 2, as	mitment data wil applicable. If n	l be extracted and o Budget Adoption	i it will only be necessary to cli n data exist, click the appropria	ck the appropri	ate button for item 1b. tems 1a and 1b, and enter
a. Does your district have lo (If No, skip items 1b and	ong-term (multi 2 and sections	iyear) commitments? s S6B and S6C)		No			
b. If Yes to Item 1a, have no since budget adoption?	ew long-term (i	multiyear) commitments been incu	rred .	n/a			
If Yes to Item 1a, list (or upo benefits other than pensions	date) all new ar s (OPEB); OPE	nd existing multiyear commitments EB is disclosed in Item S7A.	and required a	nnual debt service	e amounts. Do not include long	-term commitm	ents for postemployment
	# of Years			Object Codes Use	ed For: bt Service (Expenditures)		Principal Balance as of July 1, 2017
Type of Commitment Capital Leases	Remaining	Funding Sources (Reve	iucs)		5, 00, 100 (20, 100, 100, 100, 100, 100, 100, 100, 1		
Certificates of Participation							
General Obligation Bonds Supp Early Retirement Program							
State School Building Loans				Accrued Vacation			12,862
Compensated Absences	1	General Unrestricted Revenue		Accided Vacation	<u> </u>		
Other Long-term Commitments (do a	not include OP	EB):		,			
	-						
							40.000
TOTAL:							12,862
To a Committee of teach	:ad)	Prior Year (2016-17) Annual Payment (P & I)	(201 Annual	nt Year 7-18) Payment & l)	1st Subsequent Year (2018-19) Annual Payment (P & I)		2nd Subsequent Year (2019-20) Annual Payment (P & I)
Type of Commitment (conti Capital Leases	iliucu)	(1 (4))	V				
Certificates of Participation							
General Obligation Bonds Supp Early Retirement Program			"				
State School Building Loans				12.200		0	0
Compensated Absences		22,964		12,862			
Other Long-term Commitments (con	ntinued):						
	·						
		-					

Total Annual Payments: 22,964
Has total annual payment Increased over prior year (2016-17)?

No

12,862

0

No

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S6B. Comparison of the District	's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation it	
1a. No - Annual payments for lon	g-term commitments have not increased in one or more of the current and two subsequent fiscal years.
Explanation: (Required if Yes to increase in total annual payments)	
S6C. Identification of Decrease	s to Funding Sources Used to Pay Long-term Commitments
	Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
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 no	t 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)	

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S7. Unfunded Liabilities

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

S7A. I	dentification of the District's Estimated Unfunded Liability for Po	ostemployme	nt Benefits Other Tha	n Pensions (OPEB)	
DATA First In	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budge terim data in items 2-4.	et Adoption data	that exist (Form 01CS, It	em S7A) will be extracted; otherwi	se, enter Budget Adoption and
1.	 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) 	,	Yes		
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?		No		
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?		No		
2.	OPEB Liabilities		Budget Adoption (Form 01CS, Item S7/	A) First Interim	
۷.	a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL)		1,033,624.0 1,033,624.0	00 1,033,624.00	
	 c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation. 	tion	Actuarial Jul 01, 2014	Actuarial Jul 01, 2014	
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alte Measurement Method	emative	Budget Adoption (Form 01CS, Item S7)		I
	Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)		133,535. 133,535. 133,535.	00 133,535.00	
	 D. OPEB amount contributed (for this purpose, include premiums paid to a (Funds 01-70, objects 3701-3752) 	ı self-insurance f		0.00	1
	Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)		0.	00 0.00 00 0.00 00 0.00	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2017-18)		89,800.		
	1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)		87,681. 82,405.		
	d. Number of retirees receiving OPEB benefits Current Year (2017-18) 1st Subsequent Year (2018-19)			5 5 5 5]
	2nd Subsequent Year (2019-20)			4 4	J
4.	Comments:				
					:

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DATA	Identification of the District's Unfunded Liability for Self-insurance ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget interim data in items 2-4.	t Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)	Budget Adoption (Form 01CS, Item S7B) First Interim
, .	b. Amount contributed (funded) for self-insurance programs Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)	
4.	Comments:	

\$8. Status of Labor Agreements

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

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

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

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

88A. C	ost Analysis of District's Labor	Agreements - Certificated (Non-mar	nagement) Employees		
DATA E	ENTRY: Click the appropriate Yes or N	o button for "Status of Certificated Labor A	Agreements as of the Previous	s Reporting Period." There are no extra	actions in this section.
Status	of Certificated Labor Agreements as Il certificated labor negotiations settled If Yes, o	of the Previous Reporting Period	No		
Certific	ated (Non-management) Salary and		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	r of certificated (non-management) full- juivalent (FTE) positions		25.4	25.	4 25.
1a.	Have any salary and benefit negotiati	ons been settled since budget adoption?	No		
	If Yes, a	and the corresponding public disclosure d	ocuments have been filed wit	h the COE, complete questions 2 and 3	l.
		and the corresponding public disclosure d omplete questions 6 and 7.	ocuments have not been filed	with the COE, complete questions 2-5	
1b.	Are any salary and benefit negotiation If Yes,	ns still unsettled? complete questions 6 and 7.	Yes		
Negotia 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.	5(a), date of public disclosure board mee	ting:		
2b.	certified by the district superintendent	5(b), was the collective bargaining agreer t and chief business official? date of Superintendent and CBO certificat			
3.	Per Government Code Section 3547. to meet the costs of the collective bar If Yes,		<u>n/a</u>		
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Is the cost of salary settlement include projections (MYPs)?				
	Total c	One Year Agreement ost of salary settlement			
	% char	nge in salary schedule from prior year or			
	Total c	Multiyear Agreement oost of salary settlement			
		nge in salary schedule from prior year inter text, such as "Reopener")			
	` •				
	عاديد في ا	y the source of funding that will be used to	a cumport multivoor coiony con	omuments:	

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6. Co		04.450		
	ost of a one percent increase in salary and statutory benefits	24,453		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2017-18)	(2018-19)	(2019-20)
7. Ar	nount included for any tentative salary schedule increases	0	0	0
				* 10 L
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certificate	d (Non-management) Health and Welfare (H&W) Benefits	(2017-18)	(2018-19)	(2019-20)
1. At	e costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
		525,972	528,420	531,234
	otal cost of H&W benefits ercent of H&W cost paid by employer	76.0%	75.0%	75.0%
3. Po	ercent projected change in H&W cost over prior year	1.0%	1.0%	1.0%
Dertificate	ed (Non-management) Prior Year Settlements Negotiated			
Since Bud	Iget Adoption			
Are any ne settlement	ew costs negotiated since budget adoption for prior year s included in the interim?	No		
lf	Yes, amount of new costs included in the interim and MYPs Yes, explain the nature of the new costs:			
		Current Vans	1st Subsequent Year	2nd Subsequent Year
	Adjustments	Current Year	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Certificat	ed (Non-management) Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
				(2019-20) Yes
1 A	re step & column adjustments included in the interim and MYPs?	(2017-18)	(2018-19)	(2019-20) Yes 51,003
1 A 2. C		(2017-18) Yes	(2018-19) Yes	(2019-20) Yes
1 A 2. C	re step & column adjustments included in the interim and MYPs? ost of step & column adjustments	(2017-18) Yes 48,545 2.5%	(2018-19) Yes 49,759 2.5%	(2019-20) Yes 51,003 2.5%
1. A 2. C 3. P	re step & column adjustments included in the interim and MYPs? ost of step & column adjustments ercent change in step & column over prior year	Yes 48,545 2.5% Current Year	(2018-19) Yes 49,759 2.5% 1st Subsequent Year	(2019-20) Yes 51,003 2.5% 2nd Subsequent Year
1. A 2. C 3. P	re step & column adjustments included in the interim and MYPs? ost of step & column adjustments	(2017-18) Yes 48,545 2.5%	(2018-19) Yes 49,759 2.5%	(2019-20) Yes 51,003 2.5%
1. A 2. C 3. P	re step & column adjustments included in the interim and MYPs? ost of step & column adjustments ercent change in step & column over prior year ded (Non-management) Attrition (layoffs and retirements)	Yes 48,545 2.5% Current Year (2017-18)	(2018-19) Yes 49,759 2.5% 1st Subsequent Year	(2019-20) Yes 51,003 2.5% 2nd Subsequent Year
1. A 2. C 3. P	re step & column adjustments included in the interim and MYPs? ost of step & column adjustments ercent change in step & column over prior year	Yes 48,545 2.5% Current Year	(2018-19) Yes 49,759 2.5% 1st Subsequent Year (2018-19)	(2019-20) Yes 51,003 2.5% 2nd Subsequent Year (2019-20)
1. A 2. C 3. P Certificat	re step & column adjustments included in the interim and MYPs? ost of step & column adjustments ercent change in step & column over prior year ded (Non-management) Attrition (layoffs and retirements)	Yes 48,545 2.5% Current Year (2017-18)	(2018-19) Yes 49,759 2.5% 1st Subsequent Year (2018-19)	(2019-20) Yes 51,003 2.5% 2nd Subsequent Year (2019-20)

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88B. C	ost Analysis of District's Labo	r Agreements - Classified (Non-ma	nagement) En	nployees	w	
DATA E	NTRY: Click the appropriate Yes or	No button for "Status of Classified Labor,	Agreements as	of the Previous Repo	orting Period." There are no extraction	ns in this section.
status o	of Classified Labor Agreements as classified labor negotiations settled	s of the Previous Reporting Period	ſ			
vere ai	If Yes	s, complete number of FTEs, then skip to	section S8C.	No		
		continue with section S8B.				
N147	ed (Non-management) Salary and	Renefit Negotiations				
/Id55III	ed (Nor-management) oataly and	Prior Year (2nd Interim)	Current	Year	1st Subsequent Year	2nd Subsequent Year
		(2016-17)	(2017	-18)	(2018-19)	(2019-20)
	of classified (πon-management)	25.0		24.8	24.8	24.8
TE positions		25.0		24.0		
1a.	Have any salary and benefit negoti-	ations been settled since budget adoption	17 [No		
	If Van	and the corresponding public disclosure	documents have	e been filed with the	COE, complete questions 2 and 3.	
		s, and the corresponding public disclosure	documents nav	e not been theu with	the COE, complete questions 2-5.	
	If No.	, complete questions 6 and 7.				
1b.	Are any salary and benefit negotiat	tions still unsettled?				
		s, complete questions 6 and 7.	Į	Yes		
	tions Settled Since Budget Adoption	<u>1</u> 17.5(a), date of public disclosure board me	eetina:			
2a.	Per Government Code Section 354	17.5(a), date of public disclosure source in	g.			
2b.	Per Government Code Section 354	17.5(b), was the collective bargaining agre	ement		1	
	certified by the district superintend	ent and chief business official?				
	If Ye	s, date of Superintendent and CBO certific	cation:			
•	Der Coupment Code Section 35/	47.5(c), was a budget revision adopted	-			
3.	to meet the costs of the collective I	bargaining agreement?		n/a		
	If Ye	s, date of budget revision board adoption:	:			
				End (Data:	٦
4.	Period covered by the agreement:	Begin Date:		= = = = = = = = = = = = = = = = = = =	Date.	_
5.	Salary settlement:		Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
٥.	bulary bothernoon.		(201	7-18)	(2018-19)	(2019-20)
	Is the cost of salary settlement inc	luded in the interim and multiyear				
	projections (MYPs)?	ĺ				
		O V Arrament			v	
	Tata	One Year Agreement it cost of salary settlement				
	lota	it cost of salary settlement				
	% ct	hange in salary schedule from prior year				
		or				
		Multiyear Agreement		r		
	Tota	al cost of salary settlement				
		hange in salary schedule from prior year y enter text, such as "Reopener")				
	` '	•				
	ider	ntify the source of funding that will be used	to support mult	iyear salary commitr	nerus.	
	L					
Neacti	ations Not Settled					
6.	Cost of a one percent increase in	salary and statutory benefits	_	11,280		
٥.	God of a one person in mercane in	/				and Cub
				nt Year	1st Subsequent Year	2nd Subsequent Year (2019-20)
			(20	17-18) 0	(2018-19)	0
7.	Amount included for any tentative	salary schedule increases	L			-

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and Welfare (H&W) Benefits s included in the interim and MYPs? bloyer / cost over prior year ar Settlements Negotiated st adoption for prior year ded in the interim and MYPs ew costs:	Yes 244,115 67.0% 1.0%	Yes 245,835 67.0% 1.0%	Yes 247,599 67.0% 1.0%	
oloyer / cost over prior year or Settlements Negotiated et adoption for prior year ded in the interim and MYPs	244,115 67.0% 1.0%	245,835 67.0%	247,599 67.0%	
/ cost over prior year If Settlements Negotiated If adoption for prior year If ded in the interim and MYPs	244,115 67.0% 1.0%	245,835 67.0%	247,599 67.0%	
/ cost over prior year If Settlements Negotiated If adoption for prior year If ded in the interim and MYPs	67.0% 1.0%	67.0%	·	
/ cost over prior year If Settlements Negotiated If adoption for prior year If ded in the interim and MYPs	1.0% No	1.0%	1.0%	
or Settlements Negotiated et adoption for prior year ded in the interim and MYPs				
ded in the interim and MYPs				
Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
Column Adjustinents	(2017-10)	(2010-10)	(maria ma)	
cluded in the interim and MYPs?	Yes	Yes	Yes	
		17,584	18,024	
ļ-	4.0%	3.0%	3,0%	
(layoffs and retirements)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
d in the interim and MYPs?	No	No	No	
	No	No	No	
ni n ti	nts n over prior year (layoffs and retirements) ed in the interim and MYPs? those laid-off or retired n and MYPs?	this 12,552 A over prior year 4.0% Current Year (2017-18) ed in the interim and MYPs? No those laid-off or retired and MYPs? No No	12,552	

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S8C. 0	ost Analysis of District's Labor Agr	eements - Management/Supe	rvisor/Confidential Employees			
DATA F	ENTRY: Click the appropriate Yes or No bu	utton for "Status of Management/Su	pervisor/Confidential Labor Agreement	ts as of the Previous Reporting Perio	d." There are no extractions	
in this s		······································				
Status	of Management/Supervisor/Confidentia	Labor Agreements as of the Pre	vious Reporting Period			
Were a	ll managerial/confidential labor negotiation	is settled as of budget adoption?	No			
	if Yes or n/a, complete number of FTEs, t If No, continue with section S8C.	then skip to S9.				
	I No, continue with section 300.					
Manag	ement/Supervisor/Confidential Salary ar		0	1st Subsequent Year	2nd Subsequent Year	
		Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	(2018-19)	(2019-20)	
	f	(2010-17)	(2011 10)			
	r of management, supervisor, and ntial FTE positions	4.9	2.9	2.9	2.9	
		b	-2			
1a.	Have any salary and benefit negotiations	rbeen seπied since budget adoption iplete question 2.	l' No			
		otete questions 3 and 4.				
	1110,000	3010 9400110110 4 =112 11				
1b.	Are any salary and benefit negotiations s		Yes			
	If Yes, com	plete questions 3 and 4.				
Negotia	ations Settled Since Budget Adoption					
2.	Salary settlement:		Current Year	1st Subsequent Year	2nd Subsequent Year	
		ı	(2017-18)	(2018-19)	(2019-20)	
	Is the cost of salary settlement included i	in the interim and multiyear				
	projections (MYPs)?	of colour cofficient				
	l otal cost o	of salary settlement				
		salary schedule from prior year text, such as "Reopener")				
	Constitution of the second					
Negotia 3.	ations Not Settled Cost of a one percent increase in salary:	and statutory benefits	4,800			
٥.	Cook of a one person and sales at the large					
			Current Year	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
4	Amount included for any tentative salary	schedule increases	(2017-18)	(2018-19)	0	
4.	Amount included for any ternative salary	scriedule mareases				
				4-t Out-convert Year	2nd Subsequent Year	
_	gement/Supervisor/Confidential		Current Year (2017-18)	1st Subsequent Year (2018-19)	(2019-20)	
Healtin	and Welfare (H&W) Benefits		(LSTI 10)			
1.	Are costs of H&W benefit changes include	ded in the interim and MYPs?	Yes	Yes	Yes	
2.	Total cost of H&W benefits		91,030	95,582	100,361 68.0%	
3.	Percent of H&W cost paid by employer		74.0%	71.0% 5.0%	5.0%	
4.	Percent projected change in H&W cost of	over prior year	-10.076	0.070		
					2nd Subsequent Year	
	gement/Supervisor/Confidential		Current Year (2017-18)	1st Subsequent Year (2018-19)	(2019-20)	
Step a	ind Column Adjustments		(2017-10)	(2010-10)	(
1.	Are step & column adjustments included	I in the budget and MYPs?	Yes	Yes	Yes	
2.	Cost of step & column adjustments		2.0%	2.0%	2.0%	
3.	Percent change in step and column over	r prior year	2.076	2.070		
	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year	
Other	Benefits (mileage, bonuses, etc.)		(2017-18)	(2018-19)	(2019-20)	
4	Are costs of other benefits included in th	ne interim and MVDe?	No	No	No	
1. 2.	Total cost of other benefits	IO BROTTO GIVE METERS				
3.	Percent change in cost of other benefits	over prior year			<u> </u>	

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S9. Status of Other Funds

SOA I	Analyze the status of other funds that may have negative fund balances at the end of the current inscal year. If any other fund has a projected negative fund balance will be addressed. dentification of Other Funds with Negative Ending Fund Balances
59A. I	dentification of Other Funds with Negative Chaing Fund Datances
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.

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<u>ADD</u>	ITIONAL FISCAL INDICATORS	
The fol may al	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer- ert the reviewing agency to the need for additional review.	to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically comp	leted 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)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4 .	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A 5.	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?	No
A 6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes

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

Comments: (optional)	
(optional)	

No

No

End of School District First Interim Criteria and Standards Review

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.)

Have there been personnel changes in the superintendent or chief business

official positions within the last 12 months?

Gen Fund Budget Comparison Worksheet

Materiality Threshold

⁰ /₀:			Unrest	tricted			Restricted					Total				
	Year:	17/18	17/18	Pos (Neg)	%		17/18	17/18	Pos (Neg)	%		17/18	17/18	Pos (Neg)	%	
		Adopted	FIRST				Adopted	FIRST				Adopted	FIRST			
	Period:	Budget	INTERIM	Difference	Change		Budget	INTERIM	Difference	Change		Budget	INTERIM	Difference	Change	
Revenues																
LCFF	3010-8099	4,881,589	4,832,880	(48,709)	-1.00%		=	=	-			4,881,589	4,832,880	(48,709)	-1.00%	
Federal Revenues	3100-8299	80,000	80,000	-	0.00%		111,657	101,543	(10,114)	-9.06%		191,657	181,543	(10,114)	-5.28%	
State Revenues	3300-8599	61,215	114,332	53,117	86.77% 1	l	500,189	222,072	(278,117)	-55.60% 4		561,404	336,404	(225,000)	-40.08%	
Local Revenues	3600-8799	233,784	233,784	-	0.00%		2,454	12,454	10,000	407.50% 2	2	236,238	246,238	10,000	4.23%	
Total Revenues	-	5,256,588	5,260,996	4,408	0.08%		614,300	336,069	(278,231)	-45.29%		5,870,888	5,597,065	(273,823)	-4.66%	
Expenditures																
Certificated Salaries	.000-1999	1,732,889	1,784,060	51,171	2.95%		152,591	144,963	(7,628)	-5.00%		1,885,480	1,929,023	43,543	2.31%	
Classified Salaries	2000-2999	724,701	766,578	41,877	5.78%		51,388	74,975	23,587	45.90% 5	5	776,089	841,553	65,464	8.44%	
Benefits & Taxes	3000-3999	1,064,837	1,149,832	84,995	7.98%		227,449	236,649	9,200	4.04%		1,292,286	1,386,481	94,195	7.29%	
Materials & Supplies	1000-4999	250,117	294,312	44,195	17.67% 1	l	24,498	42,824	18,326	74.81%	5	274,615	337,136	62,521	22.77%	
Operating Expenditus	rei000-5999	1,105,137	1,113,291	8,154	0.74% 1	l	62,850	77,055	14,205	22.60% 7	7	1,167,987	1,190,346	22,359	1.91%	
Capital Outlay	5000-6599	101,298	101,298	-	0.00%		258,777	100,982	(157,795)	-60.98% 8	3	360,075	202,280	(157,795)	-43.82%	
Other Outgo	7100-7299,	104.450	104.450		0.0007							104.450	104.450		0.0007	
04 0 :	7400-7499	104,450	104,450	(4.055)	0.00%	,	4.015	- 270	1.055	25 020/ 2	,	104,450	104,450	-	0.00%	
Other Outgo	'300-7399	(4,215)	(5,270)	(1,055)	25.03% 3 4.52%	•	4,215	5,270	1,055	25.03% 3 -12.67%	,	- - -	- - -	120.207	2.22%	
Total Expenditures		5,079,214	5,308,551	229,337	4.52%		781,768	682,718	(99,050)	-12.6/%		5,860,982	5,991,269	130,287	2.22%	
Rev less Exp		177,374	(47,555)	(224,929)	-126.81%		(167,468)	(346,649)	(179,181)	106.99%		9,906	(394,204)	(404,110)	-4079.45%	
Other Sources/Uses																
Transfers In	3910-8979	_	-	-			-	-	-			-	-	-		
Contributions	3980-8999	(167,468)	(246,017)	(78,549)	46.90%)	167,468	246,017	78,549	46.90% 9)	-	-	-		
Transfers Out	'610-7699	343,067	302,144	(40,923)	-11.93% 1	10	´ -		-			343,067	302,144	(40,923)	-11.93%	
Total Other Sources		(510,535)	(548,161)	(37,626)	7.37%		167,468	246,017	78,549	46.90%		(343,067)	(302,144)	40,923	-11.93%	
Change in Fund Bal		(333,161)	(595,716)	(262,555)	78.81%		-	(100,632)	(100,632)			(333,161)	(696,348)	(363,187)	109.01%	
Beg Fund Bal		-	3,589,706	3,589,706			-	100,632	100,632			-	3,690,338	3,690,338		
Adjustments			2 500 504					400.622	-			-	2 (00 220	-		
Adj Beg Fund Bal End Fund Bal		(333,161)	3,589,706 2,993,990	3,589,706 3,327,151	-998.66%		-	100,632	100,632			(333,161)	3,690,338 2,993,990	3,690,338 3,327,151	-998.66%	
Non Spendable		3,400	3,400	3,327,131	-996.0076				-			, ,	3,400	3,347,131	-996.0070	
Restricted		3,400	3,400									3,400	3, 4 00			
Comitted		518,756	533,284	14,528	2.80%		-	-	-			518,756	533,284	14,528	2.80%	
Assigned		310,/30	555,464	14,348	2.00%				-			310,/30	333,484	14,348	2.00%	
REU		621,000	630,000	9,000					_			621,000	630,000	9,000	1.45%	
Unassigned		(1,476,317)	1,827,306	3,312,623	-224.38%						- 1	(1,476,317)	1,827,306	3,312,623	-224.38%	
C.Mooigiica	-	(1,170,017)	1,027,500	3,312,023	221.3070						, l	(1,170,017)	1,027,000	3,312,023	221.5070	

REU is: 10.0% 10.0%

Tickmark Legend

1 One Time Mandated Cost per ADA increase. \$147 per 16/17 P2 ADA (361.34*147). \$53,117 revenue & expenditures increase.
2 Scaling Up Multi-Tiered System of Support Statewide Grant (SUMS) \$10k.
3 Adjustment in Indirect Cost Rate charges to Restricted programs.
Reduction in revenue due to programs not continuing into 17-18. Prop 39 reduced approx <\$158>. Prop 39 PY C/O approx <\$52K> moved from revenue to correct code line. College Readiness Block Grant program not continuing into 17-18, reduced approx <\$40k> and PY C/O approx <\$34k> moved from revenue to correct code line. Ag Voc Ed Grant increased award approx \$6,300.
5 Increase Title 1 Instructional Aids approx \$24k
6 Increase Ag Voc Ed Grant M&S approx \$10k. SUMS grant expenditures approx \$4k. Music Program Donation expenditures approx \$4k.
7 Reduced Title II expenditures approx \$8,500>. Reduced Educator Effectiveness expenditures approx \$1,500>. Increase Ag Voc Ed expenditures approx \$18k. Increased SUMS grant expenditures approx \$6k.
8 Reduced expenditures for Prop 39 approx <\$158k>.
9 Increased contribution to Title I approx \$61k. Increased contribution to Title II approx \$8k. Reduced contribution to Small Rural Achievent approx <\$3,500>. Reduced contribution to Educator Effectiveness approx <\$1
Increased contribution to Ag Voc Ed approx \$24k.
10 Transfer out to Fund 40 for LHS Building Improvements reduced <\$75K>. Transfer out to Fund 40 for DVL Boiler increased approx \$30K. Transfer out to Cafeteria Fund 13 increased approx. \$4K.
11
12
13
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15 16
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Sierra-Plumas Joint Unified School District 2017/18 1st Interim Multi-Year Projection

Multi Year Projection

Materi	ality Threshold										
\$:	0			2017/18			2018/19			2019/20	
⁰ / ₀ :	0%			Budget			MYP			MYP	
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
			Α	В	С	D	E	F	G	Н	I
Rev	<u>venues</u>										
	Revenue Limit Funding	8010-8099	4,832,880	-	4,832,880	4,961,336	-	4,961,336	5,099,228	-	5,099,228
	Gederal Revenues	8100-8299	80,000	101,543	181,543	80,000	101,543	181,543	80,000	101,543	181,543
S	tate Revenues	8300-8599	114,332	222,072	336,404	114,332	222,072	336,404	114,332	222,072	336,404
I.	ocal Revenues	8600-8799	233,784	12,454	246,238	233,784	2,454	236,238	233,784	2,454	236,238
C	Contributions	8980-8999	(246,017)	246,017	-	(221,000)	221,000	-	(151,000)	151,000	-
Tot	al Revenues		5,014,979	582,086	5,597,065	5,168,452	547,069	5,715,521	5,376,344	477,069	5,853,413
Exp	<u>penditures</u>										
C	Certificated Salaries	1000-1999	1,784,060	144,963	1,929,023	1,819,741	96,680	1,916,421	1,856,136	98,613	1,954,749
C	Classified Salaries	2000-2999	766,578	74,975	841,553	774,244	53,893	828,137	781,987	54,432	836,419
В	Benefits & Taxes	3000-3999	1,149,832	236,649	1,386,481	1,157,582	162,582	1,320,164	1,165,332	165,252	1,330,584
N	Materials & Supplies	4000-4999	294,312	42,824	337,136	255,000	35,000	290,000	255,000	35,000	290,000
C	Operating Expenditures	5000-5999	1,113,291	77,055	1,190,346	775,000	65,500	840,500	775,000	54,502	829,502
	Capital Outlay	6000-6599	101,298	100,982	202,280	75,000	128,144	203,144	75,000	64,000	139,000
C	Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
C	Other Outgo	7300-7399	(5,270)	5,270	-	(5,270)	5,270	-	(5,270)	5,270	-
Τ	Fransfers Out	7600-7629	302,144		302,144	75,000	-	75,000	75,000	-	75,000
Tot	al Expenditures		5,610,695	682,718	6,293,413	5,030,747	547,069	5,577,816	5,082,635	477,069	5,559,704
Rev	less Exp	ı	(595,716)	(100,632)	(696,348)	137,705	-	137,705	293,709	-	293,709
Cha	ange in Fund Bal		(595,716)	(100,632)	(696,348)	137,705	-	137,705	293,709	-	293,709
Beg	g Fund Bal		3,589,706	100,632	3,690,338	2,993,990	_	2,993,990	3,131,695	_	3,131,695
_	Adjustments		_	-	, ,		_	, ,	, ,		, ,
	Adj Beg Fund Bal		3,589,706	100,632	3,690,338	2,993,990	_	2,993,990	3,131,695	-	3,131,695
	d Fund Bal		2,993,990	-	2,993,990	3,131,695	_	3,131,695	3,425,404	-	3,425,404
N	Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
	Restricted		-	-	-	-	_	-	,	_	-
	Comitted		533,284	-	533,284	603,758	_	603,758	644,168	_	644,168
	Assigned		-	-		,,,,,,	_	-	.,	_	,
	REU		630,000	-	630,000	640,000	_	640,000	640,000	_	640,000
	assigned		1,827,306	-	1,827,306	1,884,537	-	1,884,537	2,137,836	-	2,137,836
	0		,,		, ,	,,		, , .	, - , ,		, ,

Sierra-Plumas Joint Unified School District



First Interim Budget 2017/18

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

Sierra-Plumas Joint Unified School District

2017-2018 First Interim Actuals as of October 31, 2017 Presented December 12, 2017

The First Interim budget report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well



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

higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

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

Deficit Spending Detail:

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

Deficit Spending Reduction Plan:

- Contributions
 - Contributions from the General Fund Unrestricted side to the Restricted side will be reviewed in detail. Restricted programs will be evaluated and adjusted as necessary to reduce the contributions necessary to operate the programs where possible.
- Salaries & Benefits
 - O 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
 - o Materials & Supplies budget will be reduced in 2018/19 by 14%. Flat spending level will be held for 2019/20.
 - Operating and Services Expenses will be reduced in 2018/19 by 30%. Flat spending level will be held for 2019/20.

Reduction Plan Objectives:

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

Student Attendance/Enrollment

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

REVENUE

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

Local Control Funding Formula

		Favorable
Funding Description		(Unfavorable)
LCFF		(\$19,506)
Education Protection P	lan (EPA)	(\$29,203)
Net Change	, ,	(\$48,709)

Federal Revenue

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

Favorable

Funding Description

Title II, Pt. A - Educator Quality

Small Rural Achievement/REAP
Net Change

Favorable
(Unfavorable)
(\$16,515)

\$6,401
(\$10,114)

Other State Revenue

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

		Favorable	
	Funding Description	(Unfavorable)	Comment
•	Mandated Block Grant	\$ 53,117	1 Time Funding
•	Prop 39	(\$209,420)	Not continuing in 17/18, PY C/O coding adjustment
•	College Readiness Grant	(\$ 75,000)	Not continuing in 17/18
•	AG Incentive	\$ 6,303	
	Net Change	(\$225,00	0)

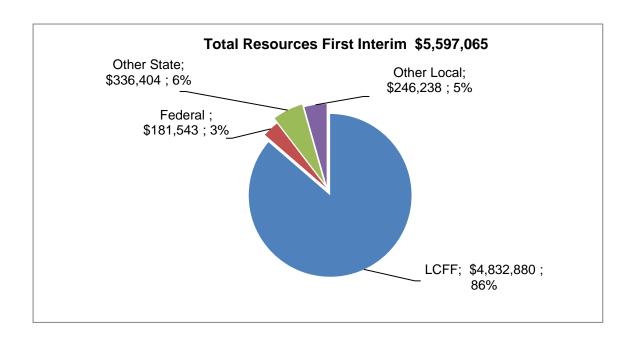
Local Revenue and Other Financing Sources

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

Funding Description

SUMS Grant

Favorable (<u>Unfavorable</u>) \$10,000



Revenue Comparison Chart

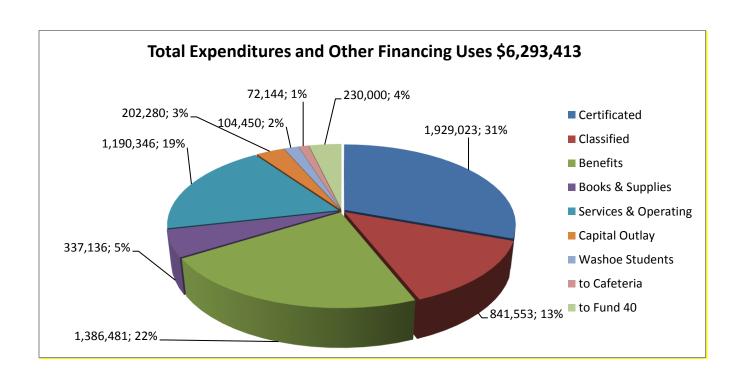
Description	2012 2014	2014 2015	2015 2016	2017	2017 2010	2017 2010
Description	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2017-2018
	Actuals	Actuals	Actuals	Unaudited	Adopted	First
					Budget	Interim
LCFF/Revenue Limit	\$3,981,735	\$4,419,316	\$4,299,198	\$4,375,086	\$4,881,589	\$4,832,880
Federal	569,490	565,413	604,893	196,433	191,657	181,543
Other State	166,326	186,922	444,480	713,839	561,404	336,404
Local	224,078	281,903	266,170	279,181	236,238	246,238
Transfer in-Fund 35	0	269,468	0	0	0	0
Property Proceeds	467,749	25,001	0	0	0	0
Total	5,409,378	\$5,748,023	\$5,614,741	\$5,564,539	\$5,870,888	\$5,597,065

General Fund Expenditures and Financing Uses:

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

Expenditures:

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



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

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

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

Multi-Year

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

Other Comments

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

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

	G = General Ledger Data; S = Supplemental Data Data Supplied For:							
Form	Description	2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals			
)1	General Fund/County School Service Fund	GS	GS	GS	GS			
)9l	Charter Schools Special Revenue Fund							
101	Special Education Pass-Through Fund							
11	Adult Education Fund				-			
121	Child Development Fund			-				
131	Cafeteria Special Revenue Fund	G	G	G	G			
	Deferred Maintenance Fund		 	<u> </u>				
4	Pupil Transportation Equipment Fund							
15I 17I	Special Reserve Fund for Other Than Capital Outlay Projects							
								
181	School Bus Emissions Reduction Fund Foundation Special Revenue Fund		1					
191								
201	Special Reserve Fund for Postemployment Benefits	- 4						
211	Building Fund	 						
251	Capital Facilities Fund							
301	State School Building Lease-Purchase Fund							
351	County School Facilities Fund			G	G			
101	Special Reserve Fund for Capital Outlay Projects	<u> </u>	G	<u> </u>	G			
19 1	Capital Project Fund for Blended Component Units							
511	Bond Interest and Redemption Fund		<u> </u>					
521	Debt Service Fund for Blended Component Units							
531	Tax Override Fund							
	Debt Service Fund							
211	Foundation Permanent Fund				ļ			
311	Cafeteria Enterprise Fund							
521	Charter Schools Enterprise Fund							
31	Other Enterprise Fund		-					
66I	Warehouse Revolving Fund							
67I	Self-Insurance Fund		-	-				
711	Retiree Benefit Fund							
731	Foundation Private-Purpose Trust Fund	G	G	G	G			
41	Average Daily Attendance	S	S		<u> </u>			
CASH	Cashflow Worksheet		<u> </u>		S			
CHG	Change Order Form			<u> </u>				
	Interim Certification				S			
SMOE	Every Student Succeeds Act Maintenance of Effort			<u> </u>	GS			
CR	Indirect Cost Rate Worksheet				S			
MYPI	Multiyear Projections - General Fund				GS			
MYPIO	Multiyear Projections - Cafeteria Special Revenue Fund				GS			
MYPIO	Multiyear Projections - Special Reserve Fund for Capital Outlay Proje				GS			
SIAI	Summary of Interfund Activities - Projected Year Totals				G			
01CSI	Criteria and Standards Review				S			

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2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description R	esource 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)
/ENUES								
1) LCFF Sources	8	3010-8099	4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
2) Federal Revenue	8	3100-8299	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
3) Other State Revenue	8	300-8599	61,215.00	61,215.00	7,065.13	114,332.00	53,117.00	86.8%
4) Other Local Revenue	8	8600-8799	233,784.00	233,784.00	30,594.37	233,784.00	0.00	0.0%
5) TOTAL, REVENUES			5,256,588.00	5,256,588.00	1,174,665.92	5,260,996.00		
B. EXPENDITURES								
1) Certificated Salaries	1	1000-1999	1,732,889.00	1,732,889.00	391,237.76	1,784,060.00	(51,171.00)	-3.0%
2) Classified Salaries	2	2000-2999	724,701.00	724,701.00	211,695.81	766,578.00	(41,877.00)	-5.8%
3) Employee Benefits	3	3000-3999	1,064,837.00	1,064,837.00	300,250.57	1,149,832.00	(84,995.00)	-8.0%
4) Books and Supplies	4	1000-4999	250,117.00	250,117.00	102,704.81	294,312.00	(44,195.00)	-17.7%
5) Services and Other Operating Expenditures	5	5000-5999	1,105,137.00	1,105,137.00	242,735.98	1,113,291.00	(8,154.00)	-0.7%
6) Capital Outlay	6	6000-6999	101,298.00	101,298.00	0.00	101,298.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0,00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7	7300-7399	(4,215.00)	(4,215.00)	0.00	(5,270.00)	1,055.00	-25.0%
9) TOTAL, EXPENDITURES			5,079,214.00	5,079,214.00	1,248,624.93	5,308,551.00	5.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			177,374.00	177,374.00	(73,959.01)	(47,555.00)		7141
D. OTHER FINANCING SOURCES/USES								-
Interfund Transfers a) Transfers in	8	3900-8929	0.00	0.00	0,00	0.00	0.00	0.0%
b) Transfers Out	7	7600-7629	343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
Other Sources/Uses a) Sources	8	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8	8980-8999	(167,468.00)	(167,468.00)	0.00	(246,017 <u>.00)</u>	(78,549.00)	46.9%
4) TOTAL, OTHER FINANCING SOURCES/USE	ES .		(510,535.00)	(510,535.00)	(230,000.00)	(548,161.00)	\$ (90 a) 15 a.s.	2.40.8

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) ss, Expenditures, and Changes in Fund Bala

Description Resource		oject odes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(333,161.00)	(333,161.00)	(303,959.01)	(595,716.00)	100	
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited	9	791	3,032,715.00	3,032,715.00		3,589,706.00	556,991.00	18.4%
b) Audit Adjustments	9	793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,715.00	3,032,715.00		3,589,706.00		Sec. 2 189
d) Other Restatements	9	795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,589 <u>,7</u> 06.00	3000	-0.00
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00		2,993,990.00		
Components of Ending Fund Balance a) Nonspendable					0.00			a gran
Revolving Cash	9	711	3,400.00	3,400.00		3,400.00		
Stores	9	712	0,00	0.00		0.00	60.00.00	
Prepaid Expenditures	9	713	0.00	0.00		0.00		
All Others	9	719	0.00	0.00		0.00	200	11.50
b) Restricted	9	740	0.00	.0,00		0.00	485,485	
c) Committed Stabilization Arrangements	9	750	0.00	0.00	Section 1997	0.00	91,46	90
Other Commitments d) Assigned	9	760	518,756,00	518,756.00		533,284.00		
Other Assignments	9	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							1000	
Reserve for Economic Uncertainties	9	9789	621,000.00	621,000.00		630,000.00		2.5
Unassigned/Unappropriated Amount	ç	9790	1,556,398.00	1,556,398.00		1,827,306.00	61 (B 61)	

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) enues. Expenditures, and Changes in Fund Balance

_	uraa Cadaa	Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
	irce Codes	Codes	(A)	(6)	(6)		\\	
SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,761,498.00	1,761,498.00	1,009,588.00	1,741,992.00	(19,506.00)	-1.19
Education Protection Account State Aid - Current Yea	r	8012	432,455.00	432,455.00	62,692.00	403,252.00	(29,203.00)	-6.89
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.09
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	4,819.67	0.00	0.00	0.0
Timber Yield Tax		8022	0.00	0.00	3,614.92	0.00	0.00	0,0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0,00	0.0
County & District Taxes		2011	0.007.636.00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0
Secured Roll Taxes		8041	2,687,636.00	2,667,630.00	211.89	0.00	0.00	0.0
Unsecured Roll Taxes		8042	0.00	0.00	46,69	0.00	0.00	0.0
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0
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	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.
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.
ubtotal, LCFF Sources	***		4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.
(Carpiolo Carrotte Fam.		8096	0.00			0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property Taxe Property Taxes Transfers	53	8097	0.00			0.00	0.00	_ 0.
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00			0.00	0.00	0
		0035	4,881,589.00		T	4,832,880.00	(48,709.00)
TOTAL, LCFF SOURCES EDERAL REVENUE			1,001,000.0	,,,,				
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0
Special Education Entitlement		8181	0:00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	D.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	(1.65 d)	¥2.55.00
Forest Reserve Funds		8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	<u> </u>
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	
FEMA		8281	0.00	0.00	0.00	0.00	0.00) (
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00) (
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
te I, Part A, Basic	3010	8290	100000000000000000000000000000000000000	2.00				1
Title I, Part D, Local Delinquent	3025	8290	20		S. Carlo	A SALE		
Programs	4035	8290		La salo			less de la company	la die

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

	Parauras Cadas	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)
DeverIption	Resource Codes	Codes	(A)	(5)	5 9 65 6 8 6 6			
III, Part A, Immigrant Education Program	4201	8290					2.51	6045 51 11 11
Title III, Part A, English Learner Program	4203	8290				4.0	6	
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610 3012-3020, 3030-	8290			12 <u>1</u> 2000 - 2000			
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290	and the second					65 J
Career and Technical Education	3500-3599	8290	(1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		(6) 96			(a) (0.0 <u>0</u> 0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER STATE REVENUE							rai Si	
Other State Apportionments				5	66		real part of the	
ROC/P Entitlement Prior Years	6360	8319	20 (10)		199			
Special Education Master Plan Current Year	6500	8311	200 84 - 150					
Prior Years	6500	8319					<u> </u>	(SVC)8-32-3
All Other State Apportionments - Current Yes	ar All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	0.00	66,224.00	53,117.00	405.39
Lottery - Unrestricted and Instructional Mate	erials	8560	48,108.00	48,108.00	6,112.81	48,108.00	0.00	0.09
Tax Relief Subventions 'estricted Levies - Other					19 (d) 19 (d)			Spine 1
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 Source	es	8587	0.00	0.00	0.00	0.00	0,00	0.0
After School Education and Safety (ASES)	6010	8590	906			Mostley of the	3500	
Charter School Facility Grant	6030	8590		0.00				
Career Technical Education Incentive Gran Program	t 6387	8590				9.50 9.60 (2.4)		6.23 Ku 60.5
Drug/Alcohol/Tobacco Funds	6650, 6690	8590			37 10 10 10 10	8.5	21	
California Clean Energy Jobs Act	6230	8590			Section		300,000	
Specialized Secondary	7370	8590		10000				
American Indian Early Childhood Education	7210	8590				300		
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590		386	382	disease in the second		\$400 t
All Other State Revenue	All Other	8590	0.0	0.00	952.32	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			61,215.0	61,215.00	7,065.13	114,332.00	53,117.00	86.8

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) renues, Expenditures, and Changes in Fund Balance

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
ription	Resource Codes	Codes	(A)	(B)	(0)	(D)	<u>, , , , , , , , , , , , , , , , , , , </u>	No.
R LOCAL REVENUE		•		8.15.6				
Other Local Revenue County and District Taxes						100	3 1966	
Other Restricted Levies			1	0.00	0.00	0.00		
Secured Roll		8615	0.00	0.00	0.00	0.00		8000
Unsecured Roll		8616	0.00	0.00		0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		1115
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							70	
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0:00		
Penalties and Interest from Delinquent Non-	LCFF		100	100				
Taxes		8629	0.00	0,00	0.00	0.00		<u> </u>
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.6
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8650	6,500.00		2,928.00	6,500.00	0.00	0.
Leases and Rentals		8660	20,000.00		25,120.32	20,000.00	0.00	0.
Interest	I		0.00	0.00	0.00	0.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	investments	8662	0.00	0.00	0.00_	0.00		
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.
Interagency Services		8677	207,284.00	207,284.00	0.00	207,284.00	0.00	0.
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm	nent	8691	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00	(A)	
All Other Local Revenue		8699	0.00		2,546.05	0.00	0.00	0.
Fuition		8710	0.00		0.00	0.00	0.00	0
All Other Transfers In		8781-8783			0.00	0.00	0.00	0
Transfers Of Apportionments		2.2. 2.22			ST SE			
Special Education SELPA Transfers			and the	2.6			2.00	
From Districts or Charter Schools	6500	8791			6.1		7.5	9.9.4
From County Offices	6500	8792					9	
From JPAs	6500	8793	4.00				100	
ROC/P Transfers	6260	8791		3.00				
From Districts or Charter Schools	6360			1.0				
From County Offices	6360	8792	9.3					
From JPAs	6360	8793	7.05-0.0-0000000000000000000000000000000	- 4000 (1880 (1890 H. H. H. H. H. H. H. H. H. H. H. H. H.	2 C C C C C C C C C C C C C C C C C C C		Security of the second design	10000
Other Transfers of Apportionments	A 11 A	8764	200	0.00	0.00	0.00	0.00	
From Districts or Charter Schools	All Other	8791	0.00			· · · · · · · · · · · · · · · · · · ·	0.00	
From County Offices	All Other	8792	0.00				0.00	
From JPAs	All Other	8793	0.00				0.00	1
All Other Transfers In from All Others		8799	0.00				0.00	"
TOTAL, OTHER LOCAL REVENUE			233,784.00	233,784.00	30,594.37	233,784.00	0.00	† <u>u</u>

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

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)
icated Teachers' Salaries	1100	1,456,469.00	1,456,469.00	305,534.88	1,507,044.00	(50,575.00)	-3.5%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	236,570.00	236,570.00	72,419.68	237,166.00	(596.00)	-0,3%
Other Certificated Salaries	1900	39,850.00	39,850.00	13,283.20	39,850.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1,732,889.00	1,732,889.00	391,237.76	1,784,060.00	(51,171.00)	-3.0%
CLASSIFIED SALARIES							
	2100	114,559.00	114,559.00	24,146.87	128,397.00	(13,838.00)	-12.1%
Classified Instructional Salaries	2200	356,453.00	356,453.00	114,463.07	390,558.00	(34,105.00)	-9.6%
Classified Support Salaries		88,827.00	88,827.00	29,294.00	88,981.00	(154.00)	-0.29
Classified Supervisors' and Administrators' Salaries	2300		142,336.00	41,999.31	150,325.00	(7,989.00)	-5.69
Clerical, Technical and Office Salaries	2400	142,336.00	22,526.00	1,792.56	8,317.00	14,209.00	63.1%
Other Classified Salaries	2900	22,526.00		211,695.81	766,578.00	(41,877.00)	-5.8%
TOTAL, CLASSIFIED SALARIES		724,701.00	724,701.00	211,095.01	700,010.00	11,517,552	
EMPLOYEE BENEFITS							
STRS	3101-3102	245,081.00	245,081.00	53,992.77	253,443.00	(8,362.00)	-3.49
PERS	3201-3202	97,065.00	97,065.00	27,481.95	98,514.00	(1,449.00)	-1.59
OASDI/Medicare/Alternative	3301-3302	59,677.00	59,677.00	21,227.86	83,044.00	(23,367.00)	-39.2
Health and Welfare Benefits	3401-3402	504,010.00	504,010.00	149,371.54	582,767.00	(78,757.00)	-15.6
Unemployment Insurance	3501-3502	1,236.00	1,236.00	315.55	1,296.00	(60.00)	-4.9
Workers' Compensation	3601-3602	91,252.00	91,252.00	19,622.32	84,992.00	6,260.00	6.9
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
er Employee Benefits	3901-3902	66,516.00	66,516.00	28,238.58	45,776.00	20,740.00	31.2
OTAL, EMPLOYEE BENEFITS	wig	1,064,837.00	1,064,837.00	300,250.57	1,149,832.00	(84,995.00)	-8.0
BOOKS AND SUPPLIES					i		
Approved Textbooks and Core Curricula Materials	4100	50,000.00	50,000.00	51.48	50,000.00	0.00	0.0
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	168,026,00		56,045.47	210,526.00	(42,500.00)	-25.3
Noncapitalized Equipment	4400	32,091.00	32,091.00	46,607.86	33,786.00	(1,695.00)	-5.3
•	4700	0.00		0.00	0.00	0.00	0.0
Food TOTAL, BOOKS AND SUPPLIES	-,,,,,	250,117.00			294,312.00	(44,195.00	-17.7
SERVICES AND OTHER OPERATING EXPENDITURES							
	5100	176,461.00	176,461.00	53,000.03	176,461.00	0.00	0.0
Subagreements for Services	5200	27,709.00			35,826.00	(8,117.00	-29.3
Travel and Conferences	5300	9,026.00			9,063.00	(37.00) -0.4
Dues and Memberships	5400-5450				55,080.00	0.00	0.0
Insurance	5500	245,333.00				0.00	0.0
Operations and Housekeeping Services		105,450.00				0.00	0,4
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600 5710	0.00				0.00	
Transfers of Direct Costs	5710					0.00	
Transfers of Direct Costs - Interfund	5750	0.0	0,00	5,000	3.00	7,00	1
Professional/Consulting Services and Operating Expenditures	5800	459,926.0	0 459,926.00	68,339.92	459,926.00	0.00	
Communications	5900	26,152.0	0 26,152.00	3,642.41	26,152.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,105,137.0	0 1,105,137.00	242,735.98	1,113,291.00	(8,154.00)) -0.

Description Resource Code	Object s 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)
AL OUTLAY				1			
,					200	0.00	0.0%
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
_and 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	0.07
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	_0.00	0.09
Equipment	6400	86,298.00	86,298.00	0.00	86,298.00	0.00	0.09
Equipment Replacement	6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		101,298.00	101,298.00	0.00	101,298.00	0.00	0.0
THER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition for Instruction Under Interdistrict	7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0
Attendance Agreements	7130	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools 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.
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.
Special Education SELPA Transfers of Apportionments							
o Districts or Charter Schools 6500	7221	1		A company	Variable Control		
To County Offices 6500	7222			15 15 15 Air		2.80	
To JPAs 6500	7223	18			3 1 2 2 2 3 3 3 3		
ROC/P Transfers of Apportionments To Districts or Charter Schools 6360	7221	100			F 986 25		
To County Offices 6360	7222			10 00 1000 1000			
To JPAs 6360	7223		<u> </u>				
Other Transfers of Apportionments All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers	7281-7283	0.00	0.00	0,00	0.00	0.00	_0
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0
Debt Service Debt Service - Interest	7438	0.0	0.00	0.00	0.00	0.00	0
Other Debt Service - Principal	7439	0.0	0.00	0.00	0,00	0.00	0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost		104,450.0	0 104,450.00	0.00	104,450.00	0.00	0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
OHIER COIGO - HARIOI ERO OF HISINEST COOPS							
Transfers of Indirect Costs	7310	(4,215.0				T	-25
Transfers of Indirect Costs - Interfund	7350	0.0	0.00			0.00	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	TS	(4,215.0	0) (4,215.00	0.00	(5,270.00)	1,055,00	-25
TOTAL, EXPENDITURES		5,079,214.0	5,079,214.0	0 1,248,624.9	5,308,551.00	(229,337.00) -4

2017-18 First Interim General Fund Unrestricted (Resources 0000-1999) enues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
(FUND TRANSFERS							İ	
NTERFUND TRANSFERS IN			:					
		8912	0.00	0.00	0.00	0,00	0.00	0.0%
From: Special Reserve Fund		0912	0.00					
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	0.09
To: Cafeteria Fund		7616	68,067.00	68,067.00	0.00	72,144.00	(4,077.00)	-6.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	230,000.00	230,000.00	45,000.00	16.49
(b) TOTAL, INTERFUND TRANSFERS OUT			343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.99
THER SOURCES/USES								
SOURCES								
State Apportionments		8931	0,00	0.00	0,00	0.00	0.00	0.09
Emergency Apportionments		0301	0,00					
Proceeds								ì
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0
her Sources					ļ			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0,00	0.0
Long-Term Debt Proceeds						1	:	
Proceeds from Certificates		2074	0.00	0.00	0.00	0.00	0.00	0.0
of Participation		8971	0.00				0.00	0.0
Proceeds from Capital Leases		8972 8973	0.00		· · · · · · · · · · · · · · · · · · ·		0.00	0.0
Proceeds from Lease Revenue Bonds			0.00				0.00	0.0
All Other Financing Sources		8979	0.00				0.00	0.0
(c) TOTAL, SOURCES								
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			0.0	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(167,468.0	(167,468.00	0.00	(246,017.00)	(78,549.00	46.9
Contributions from Restricted Revenues		8990	0.0		0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			(167,468.0	0) (167,468.00	0.00	(246,017.00)	(78,549.00) 46.9
TOTAL, OTHER FINANCING SOURCES/USE	<u> </u>							
(a - b + c - d + e)			(510, <u>535.0</u>	0) (510,535.00	(230,000.00	(548,161.00	(37,626.00) 7.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
VENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,657.00	111,657.00	13,535.38	101,543.00	(10,114.00)	-9.1%
3) Other State Revenue		8300-8599	500,189.00	500,189.00	4,479.09	222,072.00	(278,117.00)	-55.6%
4) Other Local Revenue		8600-8799	2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5%
5) TOTAL, REVENUES			614,300.00	614,300.00	28,014.47	336,069.00		2 94.886
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	152,591.00	152,591.00	22,876.02	144,963.00	7,628.00	5.0%
2) Classified Salaries		2000-2999	51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9%
3) Employee Benefits		3000-3999	227,449.00	227,449.00	17,888.69	236,649.00	(9,200.00)	-4.0%
4) Books and Supplies		4000-4999	24,498.00	24,498.00	16,779.99	42,824.00	(18,326.00)	-74.8%
5) Services and Other Operating Expenditures		5000-5999	62,850.00	62,850.00	28,518.40	77,055.00	(14,205.00)	-22.6%
6) Capital Outlay		6000-6999	258,777.00	258,777.00	0.00	100,982.00	157,795.00	61.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,215.00	4,215.00	0,00	5,270.00	(1,055.00)	-25.0%
9) TOTAL, EXPENDITURES			781,768.00	781,768.00	101,293.50	682,718.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9			(167,468.00	(167,468.00	(73,279.03	(346,649.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	167,468.00	167,468.00	0.00	246,017.00	78,549.00	46.9%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		167,468.00	167,468.00	0.00	246,017.00	* C C C C	

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

⊇r -:ription Re	esource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
T INCREASE (DECREASE) IN FUND			0.00	0.00	(73,279.03)	(100,632.00)	3.4	3.4
BALANCE (C + D4)			0.00	0.00	(10,210.00)	<u> </u>		
F. FUND BALANCE, RESERVES			•					
1) Beginning Fund Balance				0.00		100.632.00	100,632.00	Ne
a) As of July 1 - Unaudited		9791	0.00			0.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00			0.00	
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	544	100,632.00	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		100,632.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	100 March 100 Ma	0.00		
Control Foding Fund Palance								1000
Components of Ending Fund Balance a) Nonspendable				100			26.72	
Revolving Cash		9711	0.00	1000		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		4.7.8
b) Restricted		9740	0.00	0.00		0.00	(\$6,611)	
c) Committed					2005 July 19			
Stabilization Arrangements		9750	0.00			0.00		
Other Commitments		9760	0.00	0.00		0.00		100
d) Assigned						0.00	30.00	100
Other Assignments		9780	0.00	0.00		0.00		845
e) Unassigned/Unappropriated			0.00					
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		指数4

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

	Object	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif (E/B) (F)
ription Resource Codes	Codes	(A)	(B)	[O]	10)	7 7	
SOURCES							
rincipal 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		
ax Relief Subventions	8021	0,00	0.00	0.00	0.00		
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	0029		resistant de la constitución de la constitución de la constitución de la constitución de la constitución de la				
ounty & District Taxes Secured Roll Taxes	8041	0.00	0.00	0.00	0:00		
Jnsecured Roll Taxes	8042	0.00	0.00	0.00	0.00	15.1	G (III)
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00		
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	anga si kacamatan sa	
Education Revenue Augmentation							i ê.
Fund (ERAF)	8045	0.00	0.00	0.00	0.00	9.0	
Community Redevelopment Funds				0.00	0.00		
(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		
iscellaneous Funds (EC 41604)					in a second		
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		
ess: Non-LCFF		No. 10 Control			32.0		
(50%) Adjustment	8089	0.00	0.00	0.00	0.00		en o- Care,
ubtotal, LCFF Sources		0.00	0.00	0.00	0,00	7.7m	
CFF Transfers		51504					100
Jnrestricted 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	4000
Fransfers 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	
CFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0,00	
OTAL, LCFF SOURCES		0,00	0.00	0.00	0.00	0.00	
DERAL REVENUE							
aintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	
pecial Education Entitlement	8181	0.00			0.00	0.00	
pecial Education Discretionary Grants	8182	0.00			0.00	0.00	
hild Nutrition Programs	8220	0.00	1.00		0.00	0.00	
onated Food Commodities	8221	0.00			1	0.00	
onated Food Continuountes prest Reserve Funds	8260	0.00	Sylvania State Control				
	8270	0:00					
ood Control Funds	8280	0.00	\$ 10 m 15 m 20 12 m 15 m 15 m 15 m 15 m 15 m 15 m 15 m			Notes to the state of	
/ildlife Reserve Funds	8281	0.00				0.00	
EMA		0.00				0.00	1
steragency Contracts Between LEAs	8285	0.00			T	0.00	T
ass-Through Revenues from Federal Sources	8287		1			1	1
tle I, Part A, Basic 3010	8290	66,847.0	66,847.00	0.00	66,847.00	0.00	
itte I, Part D, Local Delinquent Programs 3025	8290	0.0	0.00	0.00	0.00	0.00	<u> </u>
Programs 3025 Title II. Part A. Educator Quality 4035	8290	28,058.0) -

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

Princiption	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
III, Part A, Immigrant Education]
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0,0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other MOLD / France Student Suggested Act	3012-3020, 3030- 3199, 4036-4126, 5510	8290	0.00	0,00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290	2,924.00	2,924.00	810.38	2,924.00	0.00	0.0%
Career and Technical Education	3500-3599		13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.3%
All Other Federal Revenue	All Other	8290		111,657.00	13,535.38	101,543.00	(10,114.00)	-9.1%
TOTAL, FEDERAL REVENUE			111,657.00	111,657.00	10,000.00	101,010.00	(10)(11)(10)	
OTHER STATE REVENUE								
Other State Apportionments							ŀ	
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%
	6500	8319	0.00		0.00	0.00	0.00	0.0%
Prior Years		8311	0.00		0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8319	0.00		0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Office	8520	0.00		0.00	0.00	0.00	0.0%
Child Nutrition Programs		8550	0.00			0.00		1.00
Mandated Costs Reimbursements			13,634.00				0.00	0.09
Lottery - Unrestricted and Instructional Materi	i .	8560	13,634.00	13,634.00	4,410.00	70,000,000		
Tax Relief Subventions lestricted Levies - Other							2.22	0.00
Homeowners' Exemptions		8575	0.00	1.0.7		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	1	12.	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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	0.09
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.09
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	0.00	0.00	(209,420.00)	-100.0º
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.09
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0,00	0.09
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0
Common Core State Standards Implementation	7405	8590	0.0	0.00	0.00	0.00	0.00	0.0
All Other State Revenue	All Other	8590	223,608.0	0 223,608.00	0.00	154,911.00	(68,697.00)	-30.7
TOTAL, OTHER STATE REVENUE		,	500,189.0	-		222,072.00	(278,117.00	-55.6

erra County		Revenue, E	estricted (Resources xpenditures, and Cha	anges in Fund Balance	•			
Description	Resource Codes	Object Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
R LOCAL REVENUE	178304100 OCACO							
, K LOOAL KEVENOL			į					
Other Local Revenue County and District Taxes					i		į	
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	
Supplemental Taxes	N. C. C. C. C. C. C. C. C. C. C. C. C. C.	8618	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 No	on-LCFF	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales					0.00	0.00	0.00	0.0%
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	0.09
Food Service Sales		8634	0.00		0.00	0.00	0.00	0.0
All Other Sales		8639	0.00		0.00	0.00	0.00	0.0
Leases and Rentals		8650	0,00		0.00	0.00	0.00	0.0
Interest		8660	0.00	1	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	(A)
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Jon-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%) Adju	stme	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local So		8697	0.00	0.00	0,00	0.00	0.00	0.0
All Other Local Revenue		8699	2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments							!	
Special Education SELPA Transfers	0500	8791	0.0	0.00	0.00	0.00	0.00	0.0
From Districts or Charter Schools	6500	8792	0.0				0.00	0.0
From County Offices	6500		0.0				0.00	0.
From JPAs	6500	8793	0.0	0.00				
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.0	0.00	0.00	0.00	0.00	0.
From County Offices	6360	8792	0.0	0.00	0.00	0.00	0.00	0.
From JPAs	6360	8793	0.0	0.00	0.00	0.00	0.00	0.
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.0	0.00		-		0.
From County Offices	All Other	8792	0.0	0.0	0.0	1	T	0.
From JPAs	All Other	8793	0.0	0.0	0.00			0.
All Other Transfers In from All Others		8799	0.0	0.0	0.0			0.
TOTAL, OTHER LOCAL REVENUE			2,454.0	2,454.0	0 10,000.0	0 12,454.00	10,000.00	407.
TOTAL, REVENUES			614,300.0	614,300.0	0 28,014.4	7 336,069.00	(278,231.00	-45

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

ierra County	Revenue, Expenditures, and Changes in Fund Balance										
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)				
IFICATED SALARIES											
	4400	450 504 00	452 504 00	22,876.02	144,963.00	7.628.00	5.0%				
Certificated Teachers' Salaries	1100	152,591.00	152,591.00	0.00	0.00	0.00	0.0%				
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.09				
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00 0.00	0.00	0.00	0.00	0.0				
Other Certificated Salaries	1900	0.00	152,591.00	22,876.02	144,963.00	7,628.00	5.09				
TOTAL, CERTIFICATED SALARIES		152,591.00	152,591.00	22,070.02	144,000.00	7,020,00					
CLASSIFIED SALARIES											
Classified Instructional Salaries	2100	51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9				
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0				
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0				
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0				
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0				
TOTAL, CLASSIFIED SALARIES		51,388.00	51,388.00	15,230.40	74,975.00	(23,587.00)	-45.9				
MPLOYEE BENEFITS											
STRS	3101-3102	162,639.00	162,639.00	3,233.18	161,465.00	1,174.00	0.				
PERS	3201-3202	14,457.00		2,123.71	10,991.00	3,466.00	24.				
OASDI/Medicare/Alternative	3301-3302	9,594.00		1,474.82	7,856.00	1,738.00	18.				
Health and Welfare Benefits	3401-3402	31,335.00		9,798.12	49,020.00	(17,685.00)	-56.				
Unemployment Insurance	3501-3502	124.00		19.05	109.00	15.00	12.				
Workers' Compensation	3601-3602	9,300.00		1,239.81	7,208.00	2,092.00	22.				
~PEB, Allocated	3701-3702	0.00		0.00	0.00	0.00	0.				
EB, Active Employees	3751-3752			0.00	0.00	0.00	0.				
Other Employees Benefits	3901-3902	0.00		0.00	0.00	0.00	0.				
TOTAL, EMPLOYEE BENEFITS	440.000	227,449.00		17,888.69	236,649.00	(9,200.00)	-4.				
BOOKS AND SUPPLIES											
BOOKS AND SOFT LIES											
Approved Textbooks and Core Curricula Materials	4100	13,634.00	13,634.00	8,733.13	13,634.00	0.00	0.				
Books and Other Reference Materials	4200	0.00	0.00	· · · · · · · · · · · · · · · · ·		0.00	0.				
Materials and Supplies	4300	9,214.00	9,214.00	2,188.59	25,540.00	(16,326.00)	-177				
Noncapitalized Equipment	4400	1,650.00	1,650.00	770.72	3,650.00	(2,000.00)	-121				
Food	4700	0.00	0.00	0.00	0.00	0.00	0				
TOTAL, BOOKS AND SUPPLIES		24,498.00	24,498.00	16,779.99	42,824.00	(18,326.00)	74				
SERVICES AND OTHER OPERATING EXPENDITURES					İ						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0				
Travel and Conferences	5200	30,672.00	30,672.00	11,399.66	33,527.00	(2,855.00)	-9				
Dues and Memberships	5300	0.0	0.00	0.00	0.00	0.00	0				
Insurance	5400-5450	0.0	0,00	0.00	0.00	0.00	C				
Operations and Housekeeping Services	5500	2,513.0	2,513.00	1,443.70	3,982.00	(1,469.00)	-58				
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,000.0	0 1,000.00	150.84	1,108.00	(108.00)	-10				
Transfers of Direct Costs	5710	0.0	0.00	0.00	0.00	0.00	<u> </u>				
Transfers of Direct Costs - Interfund	5750	0.0	0.00	0.00	0.00	0.00	(
Professional/Consulting Services and] .				
Operating Expenditures	5800	28,665.0	0 28,665.00	15,524.20		1					
Communications	5900	0.0	0.00	0.00	0.00	0.00					
OTAL, SERVICES AND OTHER OPERATING EXPENDITURES		62,850.0	62,850.00	28,518.46	77,055.00	(14,205.00	-22				

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

or cription I	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)	% D(ff (E/8) (F)
TAL OUTLAY								
		-				0.00	0.00	0.0%
Land		6100	0.00	0.00	0,00	0.00	0.00	
Land improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	114,545.00	114,545.00	0.00	28,394.00	86,151.00	75.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	49,357.00	49,357.00	0.00	49,357.00	0.00	0.09
Equipment Replacement		6500	94,875.00	94,875.00	0.00	23,231.00	71,644.00	75.59
TOTAL, CAPITAL OUTLAY			258,777.00	258,777.00	0.00	100,982.00	157,795.00	61.09
THER OUTGO (excluding Transfers of Indirec	t 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 Apportion To Districts or Charter Schools	onments 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			2.00	0.00	0.00	0.00	0.00	0.0
To Districts or Charter Schools	6360	7221	0.00				0.00	0.1
To County Offices	6360	7222	0,00				0.00	0.0
To JPAs	6360	7223	0.00				0.00	0.
Other Transfers of Apportionments	All Other	7221-7223					0.00	0.
All Other Transfers		7281-7283	0.00			1	0,00	0.
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	3.50		
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00		0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.00	1	00,00	0.
TOTAL, OTHER OUTGO (excluding Transfers of	of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.
OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS							
Transfers of Indirect Costs		7310	4,215.0	4,215.00	0.00	5,270.00	(1,055.00)	-25,
Transfers of Indirect Costs - Interfund		7350	0.0	0.00	0.00	0.00	0.00	0,
TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS		4,215.0	0 4,215.00	0.00	5,270.00	(1,055.00	-25.
TOTAL, EXPENDITURES			781,768,0	781,768.00	101,293.50	682,718.00	99,050.00	12.

Revenue, Expenditures, and Changes in Fund Balance									
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)			
				1	1				
			•						
		2.00	0.00	0.00	0.00	0.0%			
8912	0.00	0.00	0,00	V.00		9 10 96 C			
8914	0.00	0.00	0.00	0.00	4				
8919	0.00	0.00	0.00	0.00	0.00	0.0%			
	0.00	0.00	0.00	0.00	0.00	0.0%			
7611	0.00	0.00	0.00	0.00	0.00	0.0%			
7612	0.00	0.00	0.00	0.00	0.00	0.0%			
					0.00	0.0%			
7613	0.00			.,,		0.0%			
7616	0.00					0.0%			
7619		·		12.7		0.0%			
	0.00	0.00	0.00	0.00	0.00				
					Self-				
	W - 10 05	e e							
8931	0.00	0.00	0.00	0.00					
				!		ı			
	0.00	0.00		0.00	0.00	0.09			
8953	0.00	0.00	5.00						
8965	0.00	0.00	0.00	0,00	0.00	0.0			
		•							
8971	0.00	0.00	0.00	0.00	0.00	0.0			
8972	0.00	0.00	0.00			0.0			
8973	0.00					0.0			
8979	0.00					0.0			
	0.00	0.00	0.00	0.00	0.00	0.0			
7651	0.0	0.00	0.00	0.00	0.00	0,0			
7699	0.0	0.00	0.00	0.00	0.00	0.0			
	0.0	0.00	0.00	0.00	0.00	0.0			
8980	167,468.0	0 167,468.00	0.00	246,017.00	78,549.00				
8990	0.0	0.00	0.00	0.00	0.00	0.0			
	167,468.0	0 167,468.00	0.00	246,017.00	78,549.00	46.9			
	467.460.6	0 167,468.0	0.0	0 246,017.00	(78,549.00) 46.9			
	Object Codes 8912 8914 8919 7611 7612 7613 7616 7619 8931 8953 8965 8971 8972 8973 8979 7651 7699	Object Codes Original Budget (A) 8912 0.00 8914 0.00 8919 0.00 7611 0.00 7612 0.00 7613 0.00 7616 0.00 7619 0.00 8931 0.00 8971 0.00 8972 0.00 8973 0.00 7651 0.00 7651 0.00 7699 0.00 8980 167,468.0 8990 0.0 167,468.0 167,468.0	Object Codes Original Budget (A) Board Approved Operating Budget (B) 8912 0.00 0.00 8914 0.00 0.00 8919 0.00 0.00 7611 0.00 0.00 7612 0.00 0.00 7613 0.00 0.00 7619 0.00 0.00 0.00 0.00 0.00 8931 0.00 0.00 8972 0.00 0.00 8973 0.00 0.00 8979 0.00 0.00 7651 0.00 0.00 7699 0.00 0.00 0.00 0.00 0.00 167,468.00 167,468.00 167,468.00	Object Codes Original Budget (A) Board Approved (E) Actuals To Date (C) 8912 0.00 0.00 0.00 8914 0.00 0.00 0.00 8919 0.00 0.00 0.00 7611 0.00 0.00 0.00 7612 0.00 0.00 0.00 7613 0.00 0.00 0.00 7619 0.00 0.00 0.00 8931 0.00 0.00 0.00 8953 0.00 0.00 0.00 8965 0.00 0.00 0.00 8971 0.00 0.00 0.00 8972 0.00 0.00 0.00 8973 0.00 0.00 0.00 8979 0.00 0.00 0.00 7651 0.00 0.00 0.00 7651 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Chieck Codes	Object Original Budget Board Approved Codes Co			

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

	Revenues,	expenditures, and or	ianges in Futio basano				
□ reription Resource Code	Object s 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)
:VENUES			·		į		
1) LCFF Sources	8010-8099	4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
2) Federal Revenue	8100-8299	191,657.00	191,657.00	13,535.38	181,543.00	(10,114.00)	-5.3%
3) Other State Revenue	8300-8599	561,404.00	561,404.00	11,544.22	336,404.00	(225,000.00)	-40.1%
4) Other Local Revenue	8600-8799	236,238.00	236,238.00	40,594.37	246,238.00	10,000.00	4.2%
5) TOTAL, REVENUES		5,870,888.00	5,870,888.00	1,202,680.39	5,597,065.00		
B. EXPENDITURES						ļ	
1) Certificated Salaries	1000-1999	1,885,480.00	1,885,480.00	414,113.78	1,929,023.00	(43,543.00)	-2.3%
2) Classified Salaries	2000-2999	776,089.00	776,089.00	226,926.21	841,553.00	(65,464.00)	-8.4%
3) Employee Benefits	3000-3999	1,292,286.00	1,292,286.00	318,139.26	1,386,481.00	(94,195.00)	-7.3%
4) Books and Supplies	4000-4999	274,615.00	274,615.00	119,484.80	337,136.00	(62,521.00)	-22.8%
5) Services and Other Operating Expenditures	5000-5999	1,167,987.00	1,167,987.00	271,254.38	1,190,346.00	(22,359.00)	-1.9%
6) Capital Outlay	6000-6999	360,075.00	360,075.00	0.00	202,280.00	157,795.00	43.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		5,860,982.00	5,860,982.00	1,349,918.43	5,991,269.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		9,906.00	9,906.00	(147,238.04)	(394,204.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.9%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	00,0	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0:00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(343,067.00	(343,067.00	(230,000.00)	(302,144,00)	10 mg/m/s	

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

Precription	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)
T INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(333,161.00)	(333,161.00)	(377,238.04)	(696,348.00)	lies in the second	
F. FUND BALANCE, RESERVES					graph and the second			
Beginning Fund Balance As of July 1 - Unaudited		9791	3,032,715.00	3,032,715.00	200	3,690,338.00	657,623.00	21.79
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0
c) As of July 1 - Audited (F1a + F1b)			3,032,715.00	3,032,715.00		3,690,338.00		\$1.85
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,690,338.00		
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00	120	2,993,990.00		
Components of Ending Fund Balance a) Nonspendable					10 m 10 m 10 m 10 m 10 m 10 m 10 m 10 m			
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00	3574	0.00		Side w
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	518,756.00	518,756.00	-	533,284.00		10 (19)
d) Assigned Other Assignments		9780	0.00	0.00		0.00	Fire E compa	
e) Unassigned/Unappropriated					10000			
Reserve for Economic Uncertainties		9789	621,000.00	621,000.00		630,000.00		
Unassigned/Unappropriated Amount		9790	1,556,398.00	1,556,398.00		1,827,306.00		

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

ierra County		Summary - Unrestricte Expenditures, and Ch	nanges in Fund Baland	ce			Form U1
Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
SOURCES							
Principal Apportionment							
State Aid - Current Year	8011	1,761,498.00	1,761,498.00	1,009,588.00	1,741,992.00	(19,506.00)	-1.1%
Education Protection Account State Aid - Current Year	8012	432,455.00	432,455.00	62,692.00	403,252.00	(29,203.00)	-6.8%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	8021	0.00	0.00	4,819.67	0.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	3,614.92	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0,00	0.00	0.00	0.0%
County & District Taxes	9044	2 667 636 00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0%
Secured Roll Taxes	8041 8042	2,687,636.00	2,007,030.00	211.89	2,007,000.00	0.00	0.0%
Unsecured Roll Taxes				46.69	0.00	0.00	0.0%
Prior Years' Taxes	8043	0.00	0.00	0.00	0,00	0.00	0.0%
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.070
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0,00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	0,00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0,00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	0,00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0%
total, LCFF Sources		4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF							
Transfers - Current Year All Other	8091	0.00		0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00		00,0		0.00	0.0%
Property Taxes Transfers	8097	0.00		0.00		0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	1	0,00		0.00	0.0%
TOTAL, LCFF SOURCES FEDERAL REVENUE		4,881,589.00	4,881,589.00	1,137,006.42	4,832,880.00	(48,709.00)	-1.0%
Maintenance and Operations	8110	0,00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	0.00	0.00	0,00	0.00	0.0%
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Flood Control Funds	8270	0.00	0,00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0,00	0.00	0.00	0.00	0.00	0.09
∋ I, Part A. Basic 3010	8290	66,847.00	66,847.00	0.00	66,847.00	0.00	0.0%
Yitle I, Part D, Local Delinquent Programs 3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality 4035	8290	28,058.00	·				

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

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
III. Part A. Immigrant Education								
rrogram	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0
Fitie III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0
Fitle V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0,00	0.00	0.0
	3012-3020, 3030- 3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0
Other NCLB / Every Student Succeeds Act		8290	2,924.00	2,924.00	810.38	2,924.00	0.00	0.0
Career and Technical Education	3500-3599		13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.
Atl Other Federal Revenue	All Other	8290		191,657.00	13,535.38	181,543.00	(10,114.00)	-5.
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE			191,657.00	191,057.00	10,033.30	101,010.50	3.2,	
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.
Prior Years	6500	8319	0.00	0.00	0.00	0,00	0.00	0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	0.00	66,224.00	53,117.00	405
Lottery - Unrestricted and Instructional Materia		8560	61,742.00	61,742.00	10,591.90	61,742.00	0.00	C
Tax Relief Subventions **Restricted Levies - Other							!	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	C
Other Subventions/In-Lieu Taxes		8576	0.00	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	
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	(
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	(
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0,00	(
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	(
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	0.00	00,0	(209,420.00)	-10
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0,00	- '
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	ļ
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	
Common Core State Standards	7405	8590	0.00	0.00	0.00	0.00	0.00	
All Other State Revenue	All Other	8590	223,608.0		952.32	154,911.00	(68,697.00) -3
TOTAL, OTHER STATE REVENUE	, 5 0.01	2000	561,404.0		··	336,404.00	(225,000.00) -4

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

erra County		Revenues, l	Summary - Unrestricte Expenditures, and Ch	ed/Restricted langes in Fund Baland	e			
Paradistion	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)
R LOCAL REVENUE	Nesource cours	00200		,				
R LOCAL REVENOL						į		[
Other Local Revenue County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		0010				10		
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-Li	CFF	8629	0.00	0.00	0.00	0,00	0.00	0.0%
Sales								
Sale of Equipment/Suppties		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	2,928.00	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	25,120.32	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of In	vestments	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%
Ion-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	0.00	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme	ent	8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	\$	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,454.00	2,454.00	12,546.05	12,454.00	10,000.00	407.5%
Tuition		8710	0.00	0.00	0.00	0.00	0,00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								ļ
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792	0.0			0.00	0.00	0.09
From County Offices From JPAs	6500	8793	0.00	1		0.00	0.00	0.0%
ROC/P Transfers	6360	8791	0.0		0.00	0.00	0.00	0.09
From Districts or Charter Schools	6360	8792	0.0			0.00	0.00	0.09
From County Offices From JPAs	6360	8793	0.0			0.00	0.00	0.09
Other Transfers of Apportionments	5550	0100						
From Districts or Charter Schools	All Other	8791	0.0	0.00	0.00	0.00		
From County Offices	All Other	8792	0.0	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	0.0	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others		8799	0.0	0 0.00	0.00	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			236,238.0	0 236,238.0	40,594.3	246,238.00	10,000.00	4.2
TOTAL, REVENUES			5,870,888.0	5,870,888.0	0 1,202,680.3	5,597,065.00	(273,823.00	-4.7

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

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
IFICATED SALARIES							
IFICATED SALARIES		: :					
Certificated Teachers' Salaries	1100	1,609,060.00	1,609,060.00	328,410.90	1,652,007.00	(42,947.00)	-2.7%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	236,570.00	236,570.00	72,419.68	237,166.00	(596.00)	-0.3%
Other Certificated Salaries	1900	39,850.00	39,850.00	13,283.20	39,850.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1,885,480.00	1,885,480.00	414,113.78	1,929,023.00	(43,543.00)	-2.3%
CLASSIFIED SALARIES							
					000 070 00	(97.495.00)	-22.6%
Classified Instructional Salaries	2100	165,947.00	165,947.00	39,377.27	203,372.00	(37,425.00)	-22.6% -9.6%
Classified Support Salaries	2200	356,453.00	356,453.00	114,463.07	390,558.00	(34,105.00)	-0.2%
Classified Supervisors' and Administrators' Salaries	2300	88,827.00	88,827.00	29,294.00	88,981.00	(154.00)	
Clerical, Technical and Office Salaries	2400	142,336.00	142,336.00	41,999.31	150,325.00	(7,989.00)	-5,6%
Other Classified Salaries	2900	22,526.00	22,526.00	1,792.56	8,317.00	14,209.00	63.1%
TOTAL, CLASSIFIED SALARIES		776,089.00	776,089.00	226,926,21	841,553.00	(65,464.00)	-8.4%
EMPLOYEE BENEFITS						:	
OTOP	3101-3102	407,720.00	407,720.00	57,225.95	414,908.00	(7,188.00)	-1.89
STRS	3201-3202	111,522.00	111,522.00	29,605.66	109,505.00	2,017.00	1.89
PERS	3301-3302	69.271.00		22,702.68	90,900.00	(21,629.00)	-31.29
OASD!/Medicare/Alternative	3401-3402	535,345.00		159,169.66	631,787.00	(96,442.00)	-18.09
Health and Welfare Benefits	3501-3502	1,360.00		334.60	1,405.00	(45.00)	-3.39
Unemployment insurance	3601-3602	100,552.00		20,862.13	92,200.00	8,352.00	8.39
Workers' Compensation	3701-3702	0.00		0.00	0.00	0.00	0.09
PEB, Allocated	3751-3752	0.00		0.00	0.00	0.00	0.09
EB, Active Employees	3901-3902	66,516.00			45,776.00	20,740.00	31.29
Other Employee Benefits	3901-3902	1,292,286.00		T	1,386,481.00	(94,195.00)	-7.39
TOTAL, EMPLOYEE BENEFITS		1,292,200.00	1,202,200.00	010,100.00		<u> </u>	,,,,
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	63,634.00	63,634.00	8,784.61	63,634.00	0.00	0.0
Books and Other Reference Materials	4200	0.00	0.00	5,087.55	0.00	0.00	0.0
Materials and Supplies	4300	177,240.00	177,240.00	58,234.06	236,066.00	(58,826.00)	-33.2
Noncapitalized Equipment	4400	33,741.00	33,741.00	47,378.58	37,436.00	(3,695.00)	-11.0
Food	4700	0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, BOOKS AND SUPPLIES		274,615.00	274,615.00	119,484.80	337,136.00	(62,521.00)	-22.8
SERVICES AND OTHER OPERATING EXPENDITURES							
	5400	470 404 00	176 461 00	53,000.03	176,461.00	0.00	0.0
Subagreements for Services	5100	176,461.00				(10,972.00	
Travel and Conferences	5200	58,381.00				(37.00	1
Dues and Memberships	5300	9,026.00				0.00	
Insurance	5400-5450					(1,469.00	1
Operations and Housekeeping Services	5500	247,846.00			1	(108.00	<u> </u>
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	106,450.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			0.00	
Transfers of Direct Costs	5710	0.0					
Transfers of Direct Costs - Interfund	5750	0,0	0.00	0.00	0.00	0.00	1.0.0
Professional/Consulting Services and	5800	488,591.0	488,591.00	83,864.12	498,364.00	(9,773.00) -2.0
Operating Expenditures	5900	26,152.0				0.00	1
Ommunications	2500	20,102.0	20,102,00				
OTAL, SERVICES AND OTHER OPERATING EXPENDITURES	***	1,167,987.0	0 1,167,987.00	271,254.38	1,190,346.00	(22,359.00)) -1.9

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

Pescription Re	source 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)
fAL OUTLAY						ļ		
				0.00	0.00	0.00	0.00	0.0
and		6100	0.00	0.00		0.00	0.00	0.0
and Improvements		6170	0.00	0,00	0.00		86,151.00	75.2
Buildings and Improvements of Buildings		6200	114,545.00	114,545.00	0.00	28,394.00	80,151.00	70.2
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	135,655.00	135,655.00	0.00	135,655.00	0.00	0.0
Equipment Replacement		6500	109,875.00	109,875.00	0.00	38,231.00	71,644.00	65.:
FOTAL, CAPITAL OUTLAY	411		360,075.00	360,075.00	0.00	202,280.00	157,795.00	43.
THER OUTGO (excluding Transfers of Indirect	Costs)							
Fuition Tuition for Instruction Under Interdistrict				101.170.00	0.00	104,450.00	0.00	0.0
Attendance Agreements		7110	104,450.00	104,450.00	0.00	0.00	0.00	0.
State Special Schools		7130	0.00	0.00	0.00	0.00	9.00	
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.
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	. 0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0
To County Offices		7212	0.00	0.00	0.00	0,00	0.00	0
To JPAs		7213	0.00	0.00	0.00	0,00	0.00	0
Special Education SELPA Transfers of Apportion o Districts or Charter Schools	ments 6500	7221	0.00	0.00	0.00	0.00	0.00	0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0
ROC/P Transfers of Apportionments To Districts or Charter Schools	63 6 0	7221	0.00	0.00	0.00	0.00	0.00	0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	<u> </u>
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	(
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	(
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	<u> </u>
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	,
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	1
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		104,450.0	104,450.00	0.00	104,450.00	0.00	(
OTHER OUTGO - TRANSFERS OF INDIRECT CO						0.00 m	19 (19 (19 (19 (19 (19 (19 (19 (19 (19 (
		7240	0.0	0.00	0.00	0.00		
Transfers of Indirect Costs		7310 7350	0.0				0.00	
Transfers of Indirect Costs - Interfund	UDEAT CAPTA	7300	0.0		-		0.00	1
TOTAL, OTHER OUTGO - TRANSFERS OF IND	IIREUT COSTS	······································	0.0	0.00	5.00			
TOTAL, EXPENDITURES			5,860,982.0	0 5,860,982.00	1,349,918.43	5,991,269.00	(130,287.00))

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

Description Re	source Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
₹FUND TRANSFERS								
INTERFUND TRANSFERS IN								
MILITA SILE TICHES								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and		8914	0.00	0.00	0.00	0.00	0.00	0.0
Redemption Fund		8919	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		0313	0.00	0.00	0.00	0,00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		JA. 11.	0.00		,,,			
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0,00	0.0
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0
To: Cafeteria Fund		7616	68,067.00	68,067.00	0.00	72,144.00	(4,077.00)	-6.0
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	230,000.00	230,000.00	45,000.00	16.4
(b) TOTAL, INTERFUND TRANSFERS OUT			343,067.00	343,067.00	230,000.00	302,144.00	40,923.00	11.
THER SOURCES/USES								
SOURCES								
State Apportionments							2.00	
Emergency Apportionments		8931	0.00	0,00	0.00	0,00	0.00	0.
Proceeds						1		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.
rer Sources								
Transfers from Funds of							i	
Lapsed/Reorganized LEAs		8965	0.00	0,00	0.00	0.00	0.00	0.
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0
USES								
Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	1	0.00	0
All Other Financing Uses		7699	0.00	0.00		1	0.00	0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0
CONTRIBUTIONS			6. 60150.05			I I S a C		
Contributions from Unrestricted Revenues		8980	0.0	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	.0.0	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.0	0.00	0.00	0.00	0,00	0
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(343,067.0	0) (343,067.00) (230,000.00	(302,144.00)	(40,923.00) -1

Sierra-Plumas Joint Unified Sierra County

First Interim General Fund Exhibit: Restricted Balance Detail

46 70177 0000000 Form 011

Printed: 11/29/2017 3:30 PM

Resource		2017-18		
	Description	Projected Year Totals		
Total, Restricted E	Rolanca	0.00		

Sierra-Plumas Joint Unified Sierra County

2017-18 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

reription	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)
.EVENUES							and the plant
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	76,348.00	76,348.00	1,674.29	76,348.00	0.00	0.0%
3) Other State Revenue	8300-8599	5,500.00	5,500.00	89.51	5,500.00	0.00	0,0%
4) Other Local Revenue	8600-8799	20,366.00	20,366.00	482.50	20,366.00	0.00	0.0%
5) TOTAL, REVENUES		102,214.00	102,214.00	2,246.30	102,214.00	7.5	
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5.0%
·	3000-3999	33,804.00	33,804.00	6,781.26	34,353.00	(549.00)	-1.6%
3) Employee Benefits	4000-4999	59,769.00	59,769.00	11,101.57	59,769.00	0.00	0.0%
4) Books and Supplies			5,987.00	2,069.32	5,987.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	5,987.00		0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.076
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		170,281.00	170,281.00	34,269.02	174,358.00		84.4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							67
FINANCING SOURCES AND USES (A5 - B9)		(68,067.00)	(68,067.00)	(32,022,72)	(72,144.00)		200
D. OTHER FINANCING SOURCES/USES							
, Interfund Transfers a) Transfers In	8900-8929	68,067.00	58,067.00	0.00	72,144.00	4,077.00	6.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0,00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00		0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00		0.00	A STATE OF THE STATE OF	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES	0200-0222	68,067.00				Secretary and the second	

2017-18 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

cription	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)
LET INCREASE (DECREASE) IN FUND					(00.000.70)	0.00		
BALANCE (C + D4)			0.00	0.00	(32,022,72)	0.00	3 1100y00000 BA (11 10 7) 2 1 1 1 1 1 1	
FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	0.00	0.00		0.00	0,00	0.0
a) As of July 1 - Unaudited		9/91	0,00	0.00				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	100	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		125
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00	CASO	0.00		
All Others		9719	0.00	0,00		0.00		
b) Restricted		9740	0.00	0.00	1000	0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00	1	
Other Committments		9760	0.00	0,00	4	0.00		
d) Assigned					罗 多重	0.00	3 01 (ft 12) 1	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	V 2 克 3 平 3	0.00		
Unassigned/Unappropriated Amount		9790	0.00			0.00		

cription	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)
JERAL REVENUE				76,348.00	0.00	76,348.00	0.00	0.0%
Child Nutrition Programs		8220	76,348.00			0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	1,674.29			
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			76,348.00	76,348.00	1,674.29	76,348.00	0.00	0,0%
OTHER STATE REVENUE						-		
Child Nutrition Programs		8520	5,500.00	5,500.00	89.51	5,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
			5,500.00	5,500.00	89.51	5,500.00	0.00	0.09
TOTAL, OTHER STATE REVENUE								
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	20,366.00	20,366.00	482.50	20,366.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0,00	0.09
		8660	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8662	0.00	0.00	0.00	0.00	0,00	0.09
Net Increase (Decrease) in the Fair Value of Investments		0002	0.00					
Fees and Contracts					0.00	0.00	0.00	0.0
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	
TOTAL, OTHER LOCAL REVENUE			20,366.00	20,366.00	482.50	20,365.00	0.00	0.0
YAL, REVENUES			102,214.00	102,214.00	2,246.30	102,214,00	10 P 10 1	891, 671

	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)
ription	Resource codes	C.D.J.C.C.						
LERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0,00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES							:	
Classified Support Salaries		2200	70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5,0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			70,721.00	70,721.00	14,316.87	74,249.00	(3,528.00)	-5.0%
EMPLOYEE BENEFITS								
				0.00	0.00	0.00	0,00	0.0%
STRS		3101-3102	0.00		1,815,04	8,914.00	(542.00)	-6.5%
PERS		3201-3202	8,372.00			5,483.00	(272.00)	
OASD)/Medicare/Alternative		3301-3302	5,211.00			17,457.00	80.00	0.59
Health and Welfare Benefits		3401-3402	17,537.00				(2.00	
Unemployment insurance		3501-3502	36.00			2,461.00	187.00	
Workers' Compensation		3601-3602	2,648.00				0.00	
OPEB, Allocated		3701-3702	0.00				0.00	
OPEB, Active Employees		3751-3752	0.00				0.00	
ther Employee Benefits		3901-3902	0.00				(549.00	
TOTAL, EMPLOYEE BENEFITS			33,804.00	33,804.00	6,781.28	34,353.00	(545.00	-1.0
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.0	0.00	0.00	0.00	0.00	0.0
Materials and Supplies		4300	9,011.0	0 9,011.00	785.29	9,011.00	0,00	0.0
Noncapitalized Equipment		4400	5,000.0	D 5,000.00	0.00	5,000.00	0.00	0.0
Food		4700	45,758.0	0 45,758.00	10,316.20	3 45,758.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			59,769.0	0 59,769.00	11,101.5	59,769.00	0.0	0.0

ription 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)
VICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	710.00	710.00	0,00	710.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0,00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0,00	0.00	0,00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,800.00	2,800.00	1,805.32	2,800.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	2,056.00	2,056.00	264.00	2,056.00	0.00	0.0%
Communications	5900	421.00	421.00	0.00	421.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5,987.00	5,987.00	2,069.32	5,987.00	0,00	0.0%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0,0%
Equipment	6400	0.00	0,00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0,00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0,00	0,00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENDITURES		170,281.00	170,281.00	34,269.02	174,358.00	6.25	

a siation	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)
<u>ription</u> ∈RFUND TRANSFERS						j		
INTERFUND TRANSFERS IN								
From: General Fund		8916	68,067.00	68,067,00	0.00	72,144.00	4,077.00	6.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0,00	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,067.00	68,067.0D	0.00	72,144.00	4,077.00	6.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	D.D <u>%</u>
(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 Long-Term Debt Proceeds	·	8965	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%
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%
, 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	6.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			68,067.00	68,067.00	0.00	72,144.00	200 L	

First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Sierra-Plumas Joint Unified Sierra County

46 70177 0000000 Form 13I

		2017/18
Resource	Description	Projected Year Totals
Total, Restr	ricted Balance	0.00

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

	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)
scription	Resource Godes	02,000					ar i Star e	
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	D.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	\$20	Section 1
B, EXPENDITURES				30	40 = 1			
		1000-1999	0.00	0.00	0:00	0.00	0,00	0.0%
Certificated Salaries		2000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	0.00	0.00	0.00	0.00	0,0%
3) Employee Benefits		4000-4999	0.00	0.00	0,00	0.00	0.00	0.0%
4) Books and Supplies		5000-5999	0.00	0.00		0.00	0.00	0.0%
5) Services and Other Operating Expenditures			275,000.00	275,000.00		505,000.00	(230,000.00)	-83.6%
6) Capital Outlay		6000-6999	210,000.00					
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0,00	0.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	,0,D%
9) TOTAL, EXPENDITURES		, <u>,</u>	275,000.00	275,000.00	77,726.20	505,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES							in the second	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(275,000.00	(275,000.00	(77,726.20	(505,000,00)	10 a 18 00 a 1	
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers					230,000.00	230,000.00	(45,000.00)	-16.4%
a) Transfers In		8900-8929	275,000.00					
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	3.00	1
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	D.00	0.09
3) Contributions		8980-8999	0:0	<u>0.00</u>	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.0	275,000.00	230,000,00	230,000.00		

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

scription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NET INCREASE (DECREASE) IN FUND								46
BALANCE (C + D4)	<u>,</u>		0.00	0.00	152,273.80	(275,000.00)	C000/2012 - 12 (A2000) (ACC) (ACC)	9300 400 4000000
FUND BALANCE, RESERVES					6.00			İ
1) Beginning Fund Balance		9791	0.00	0.00		275,000.00	275,000.00	Nev
a) As of July 1 - Unaudited						0.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00	Jip .		430	
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		275,000.00		2097 (Res. 1 1 1 1 1
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		275,000.00		
			0.00	0.00		0.00		3.8165
2) Ending Balance, June 30 (E + F1e)			0.00	0.02				1,000
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00	and the second	80 - Y - V - S
-		9712	0.00	0.00		0.00		
Stores		-		0.00	1	0.00		
Prepaid Expenditures		9713	0.00		1			1300
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								1
Stabilization Arrangements		9750	0.00	0.00		0,00	1000	
Other Commitments		9760	0.00	0.00		0.00	4	10 m
d) Assigned							100	
Other Assignments		9780	0.00			0.00	+	
e) Unassigned/Unappropriated				300		0.00		
Reserve for Economic Uncertainties	÷	9789	0.00	0.00	<u>1</u>		7-8-	
Upageioned/Upagoropristed Amount	•	9790	0.00	0.00		0.00		862 C. C. C. S. S. E.

Unassigned/Unappropriated Amount

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
scription	Resource Codes	Object Codes	(6)					
EDERAL REVENUE		. !						0.00
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0,00	0.0
THER STATE REVENUE			! 	j				
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
********	,		0.00	0.00	0.00	0.00	0.00	0.0
OTAL, OTHER STATE REVENUE THER LOCAL REVENUE								
ther Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0,00	0.00	0.00	0.00	0
Sales		8631	0.00	0.00	0.00	0.00	0.00	
Sale of Equipment/Supplies		8650	0.00		0.00	0.00	0.00	
Leases and Rentals		8660	0.00		0.00	0.00	0.00	
Interest		8662	0.00			D.00	0.00	
Net Increase (Decrease) in the Fair Value of Investment	ts	0002	5.00					
Other Local Revenue				0.00	0.00	0.00	0.00	
All Other Local Revenue		8699	0.00				0.00	1 "
All Other Transfers In from All Others		8799	0.00					
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00		0.00	3500
OTAL REVENUES			0.00	0.00	0.00	0.00	NA SE	8 0 L 19 KG

scription F	esource 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)
_ASSIFIED SALARIES		-			i			
						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		0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	
Other Classified Salaries		2900	0.00	0,00	0.00	0.00	0.00	D.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%
OPE8, 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			39					i gra
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0,05
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0,00	0,00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	D.00	0.00	0.00	0.09
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 Improveme	nts	5600	0.00	0.00	0.00		0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		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	0.0	0.00	0.00	0.00	0.00	0.0
Communications		5900	0.0	0.00	0.00	D.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		0,0	0.00	0.00	0.00	0.0	0.0

2017-18 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

`scription Res	ource 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)
PITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0,00	0.0%
Land improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	15,294.80	7 <u>5,</u> 000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0,00	0,00	0.0%
Equipment Replacement		6500	200,000.00	200,000.00	62,431.40	430,000.00	(230,000.00)	-115.0%
TOTAL, CAPITAL OUTLAY			275,000.00	275,000.00	77,726.20	505,000.00	(230,000.00)	-83.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)			:				,	
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0,00	0.0%
To JPAs		7213	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0,00	0.00	0.00	0.00	0.0%
Debt Service		ļ						
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 Cost	s)		0.00	0.00	0.00	0.00	D.00	0.0%
TOTAL, EXPENDITURES			275,000.00	275,000.00	77,726.20	505,000,00		

scription	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)
/ERFUND TRANSFERS								
INTERFUND TRANSFERS IN		ļ						
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0,00	0.00	0.00	0,00	0.00	0.09
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0,09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0,00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0,00	0.00	0.00	0.00	0.00	0.09
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					200	200 Hz	CHARLES USE AND STREET	
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) TOTAŁ, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			275,000.00	275,000.00	230,000.00	230,000.00	C.Sel.G.	

First Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

46 70177 0000000 Form 401

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	0.00
Total Restrict	ed Balance	0.00

Resource Co	des Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
scription Resource Co.	es Object codes	1 (a) (b) (b) (b) (c) (b)				300	
REVENUES				0.50		Security of page	is Miles
	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF Sources	8100-8299	0,00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		0.00	0,00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599			1,997.08	6,800.00	0.00	0.0%
4) Other Local Revenue	8600-8799	6,800.00	6,800.00		6,800.00	1995	3/6
5) TOTAL REVENUES		6,800.00	6,800.00	1,997.08	8,800.00	COMPA	
B. EXPENSES			!		·		
		0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00		0.00	0.00	0,00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00			0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0,00	0.00	0,00		0.0%
5) Services and Other Operating Expenses	5000-5999	6,000.00	6,000.00	0.00	6,000.00	0. <u>60</u>	
6) Depreciation	6000-6999	0,00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	7100-7299,				0.00	0.00	0.09
Costs)	7400-7499	0.00			98	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0,00	0.00	0.00		2 0.00	0.07
9) TOTAL, EXPENSES		6,000.00	6,000.00	0.00	6,000.00	100	1/2/2005
C. EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		800.00	800.00	1,997.08	800.00	Sugar Sugar	100000
D. OTHER FINANCING SOURCES/USES						ļ 	
1) Interfund Transfers			0.00	0.00	0.00	0.00	0.0
a) Transfers in	8900-8929				3.8	0,00	0.0
b) Transfers Out	7600-7629	0.0	0.00	0.00	A 15 50 10 10 10 10 10 10 10 10 10 10 10 10 10		
2) Other Sources/Uses a) Sources	8930-8979	0.0	0.00	0.00	0.00		
b) Uses	7630-7699	0.0	0.0	0.00	0.00	0.00	0.0
3) Contributions	8980-8999	D.0	0 0.0	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.0	0.0	0.00	0.00		100

c) Unrestricted Net Position

	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)
cription	Resource occasion	0.5 0.0						
NET INCREASE (DECREASE) IN			800.00	800.00	1,997.08	800.00		2011C0V
NET POSITION (C + D4)					5) (See See State) (See			
NET POSITION								
1) Beginning Net Position				0.00	\$1.50 May 150	186.743.00	186,743.00	Ne
a) As of July 1 - Unaudited		9791	0.00	9.00			2.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	D.00	0,0
			0.08	0.00		186,743.00		
c) As of July 1 - Audited (F1a + F1b)			- 0.00			0.00	0,00	0.0
d) Other Restatements		9795	0.00	0.00		0.00	0.00	
•			0.00	0.00		186,743.00	4.0	24.00
e) Adjusted Beginning Net Position (F1c + F1d)					1	187,543.00	Park Service Maria	
2) Ending Net Position, June 30 (E + F1e)			800.00	800.00	1	101,040.00	0.00	0 G
Components of Ending Net Position			ļ					
a) Net Investment in Capital Assets		9796	0.00	0.00	4	0.00	1	1000
		0707	0.00	0.00		0.00		8 C 9
b) Restricted Net Position		9797	0.00			187,543.00	15 16 16 17	
c) Unrestricted Net Position		9790	800.00	800.00		187,543,00	V60/1-1-1/1-10/2/10/2-19-20/9/201-1-	

	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)
scription								
HER STATE REVENUE							2.00	0.00
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	D.00	0,00	0.00	0.0%
	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	0000			0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00		5.00	
OTHER LOCAL REVENUE								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sate of Equipment/Supplies		8660	6,800.00	6,800.00	1,997.08	6,800.00	0.00	0.0%
Interest		8662	0.00		0.00	0.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of Investments	S	8002	0.00					
Other Local Revenue								
All Others Land Courses		8699	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Local Revenue		****	2 222 22	6,800.00	1,997,08	6,800.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,800.00	6,800.00	1,907,00			
TOTAL, REVENUES			6,800.00	6,800.00	1,997.08	6,800.00	2.00	E000000 - 10000

			Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
scription	Resource Codes	Object Codes	(A)	(D)		,5,		
_RTIFICATED 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		ļ						. 1
						0.00	0.00	0.0%
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		
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	00,0	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	D.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	0.0%
		3501-3502	0.00		0.00	0.00	0.00	0.0%
Unemployment Insurance		3601-3602	0.00		0.00	0.00	0.00	0.0%
Workers' Compensation		3701-3702	0,00		0.00	0.00	0.00	_0.0%
OPEB, Allocated		3751-3752	0,00		0.00	0.00	0.00	0.0%
OPEB, Active Employees		3901-3902	0.00		0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3302	0.00		0,00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00					
BOOKS AND SUPPLIES								İ
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	D.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 Improvem	nents	5600	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.0	0.00	0.00	0.00	0.0	0.09
Transfers of Direct Costs - Interfund		5750	0.0	0.00	0.00	0.00	0.0	0.09
Professional/Consulting Services and Operating Expenditures		5800	6,000.0	0 6,000.00	0.00	6,000.00	0.0	0.09
Communications		5900	0.0	0.00	0.00	0.00	0.0	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEN	ISES		6,000.0	6,000.00	0.00	6,000.00	0.0	0.09

ncription Resource Code	es 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)
±PRECIATION							ļ
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	00,00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
All Other Transfers Out to All Others	7299	0.00	0,00	0.00	D.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%
		6,000.00	6,000.00	0,00	6,000.00	6.00	
TOTAL, EXPENSES INTERFUND TRANSFERS		0,000.00					
112.1. 51.5 115.1.5.							
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				0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00		0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00			0.00	0.00	0.0%
(e) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00		9.00		0,00	
All Other Financing Uses	7699	0.00				0,00	
(d) TOTAL, USES		0.00	0.00	0.00	\$ 1 ac 4	0.00	0.07
CONTRIBUTIONS		il a Caraci		2.5 2.70 (s)		HAR CHARLES	
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%
							1
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)		0.00	0.00	0.00	0.00		

First Interim Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

Sierra-Plumas Joint Unified Sierra County

46 70177 0000000 Form 73I

Resource	Description	2017/18 Projected Year Totals
Total Restricted	l Net Position	0.00

rra County						Form
Tra County						
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)
Jesci puon						
A. DISTRICT			1			
1. Total District Regular ADA						
Includes Opportunity Classes, Home &	1					
Hospital, Special Day Class, Continuation	1					
Education, Special Education NPS/LCI						
and Extended Year, and Community Day					ļ	
School (includes Necessary Small School		004.00	394.80	394.80	0.00	0%
ADA)	394.80	394.80	394.00	394.00	0.00	<u> </u>
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &	İ					
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day	1	0.00	0.00	0.00	0.00	0
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	9,00	<u> </u>
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &			İ			
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI	İ			Ì		İ
and Extended Year, and Community Day		0.00	0.00	0.00	0.00	0
School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	1	
4. Total, District Regular ADA	204.00	394.80	394.80	394.80	0.00	
(Sum of Lines A1 through A3)	394.80	394.60	354.00	334.00		
5. District Funded County Program ADA		0.00	0.00	0.00	0.00	T 0
a. County Community Schools	0.00					
b. Special Education-Special Day Class	0.85					
c. Special Education-NPS/LCI	0.00					
d. Special Education Extended Year	0.85	0.00	0.00			
e. Other County Operated Programs:			i			
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural	0.00	0.00	0.00	0.00	0.00) (
Resource Conservation Schools	0.00	, 0.00	,			
f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00) (
(Out of State Tuition) [EC 2000 and 46380]	0.00	3.00		1		
g. Total, District Funded County Program ADA	1.70	1.70	1.70	1.70	0.00)
(Sum of Lines A5a through A5f)	1.73	1				.
6. TOTAL DISTRICT ADA	396.5	396.50	396.50	396.50	0.0	
(Sum of Line A4 and Line A5g)	0.0					0
7. Adults in Correctional Facilities	0.0	- J.O.				44.4
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,					ļ	
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00		0%
b. Special Education-Special Day Class	0.00	0.00	0.00		0.00	0%
c. Special Education-NPS/LCI	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:			1	1		
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural	i			2.00	0.00	0%
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	- 070
f. County School Tuition Fund				0.00	0.00	0%
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	9,0
g. Total, District Funded County Program ADA			0.00	0.00	0.00	0%
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	
3. TOTAL COUNTY OFFICE ADA		2.00		0.00	0.00	0%
(Sum of Lines B1d and B2g)	0.00					
Adults in Correctional Facilities	0.00	·				
್ತ ತ. County Operations Grant ADA	0.00	0.00		0.00	V.0	
6. Charter School ADA		The Branch				
(Enter Charter School ADA using					100	
Tab C. Charter School ADA)			AND CONTRACTOR OF THE PARTY OF	Control of the Contro	Control of Desire Coppers of the Control of the Con	1.00

occription.	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)
escription CHARTER SCHOOL ADA						1 1 .
04000	l data in their Fu	nd 01, 09, or 62 t	ise this workshee	t to report ADA f	or those charter:	SCHOOLS.
Authorizing LEAs reporting charter school SACS financial Charter schools reporting SACS financial data separately	from their author	orizing LEAs in Fu	ind 01 or Fund 62	2 use this worksh	eet to report thei	I ADA.
Charles consider open						
FUND 01: Charter School ADA corresponding to SA	ACS financial da	ata reported in F	und 01.		1	
	0.00		0.00	0.00	0.00	0%
. Total Charter School Regular ADA . Charter School County Program Alternative	0.00					
Education ADA					T	1 00
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	09
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	09
c. Probation Referred, On Probation or Parole,					0.00	09
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	
d. Total, Charter School County Program						
Alternative Education ADA				0.00	0.00	0.
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	
. Charter School Funded County Program ADA		- ₁	1 2.55	1	0.00	0
a. County Community Schools	0.00					
 b. Special Education-Special Day Class 	0.00					
c. Special Education-NPS/LCI	0.00					
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	
e. Other County Operated Programs:		-	,	-		
Opportunity Schools and Full Day	İ			İ		
Opportunity Classes, Specialized Secondary		-	1			
Schools, Technical, Agricultural, and Natural				0.00	0.00	,
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	
f. Total, Charter School Funded County					•	
Program ADA			0.00	0.00	0.00	, (
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	
4. TOTAL CHARTER SCHOOL ADA		0.00	0.00	0.00	0.00) c
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	, , , , , , , , , , , , , , , , , , , ,		
				F		
FUND 09 or 62: Charter School ADA corresponding	g to SACS fina	ncial data repor	ea in Funa 09 0	r Fullu 62.	1	.
5. Total Charter School Regular ADA	0.00	1		0.00	0.00)
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils	0.0	0.0				
b. Juvenile Halls, Homes, and Camps	0.0	0.0	0.00	0.0	0.0	<u> </u>
c. Probation Referred, On Probation or Parole,			İ		_	0
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.0	0.0	0.0	0.0	0.0	v
d. Total, Charter School County Program						ļ
Alternative Education ADA					0.0	0
(Sum of Lines C6a through C6c)	0.0	0.0	0.0	0.0	0.0	<u> </u>
7. Charter School Funded County Program ADA				0 00	0.0	o l
a. County Community Schools	0.0					
 b. Special Education-Special Day Class 	0.0					
c. Special Education-NPS/LCI	0.0					
d. Special Education Extended Year	0.0	0.0	0.0	0.0	0.0	
e. Other County Operated Programs:					-	
Opportunity Schools and Full Day	1		1			
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural			0.0	0.0	0.0	oo l
Resource Conservation Schools	0.0	0.0	0.0	0.0		
f. Total, Charter School Funded County						
Program ADA		0.0	0.0	0.0	0.0	00
(Sum of Lines C7a through C7e)	0.0	0.1	0.0	0.0		
8. TOTAL CHARTER SCHOOL ADA		00	0.0	0.0	0.1	00
(Sum of Lines C5, C6d, and C7f)	0.1	00 0.0	,, <u>,,,</u>	<u> </u>		
	R .	1				
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62						

Fir. stim 2017-18 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Sierra-Plumas Joint Unified			J	2017-18 INTEI Cashflow Workshee	2017-18 INTERIM REPORT Cashflow Worksheet - Budget Year (1)				0,000	-, /0177 0000000 Form CASH
Gara Count	Object	T. CERROINSING BRIGITORS CONTRICTOR	ylut	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Forter Month Name)									20,000,004,00	0 670 664 40
A. BEGINNING CASH			3,865,929.16	3,984,869.14	3,977,184.54	3,859,503.34	3,443,496,27	3,081,593.27	3,495,394.27	3,070,034.18
B. RECEIPTS LCFF/Revenue Limit Sources		19	959 907 00	252 397 00	315 089 00	252.397.00	135,000.00	135,000.00	135,000,00	135,000,00
Principal Apportionment Property Taxes	8010-8019 8020-8079		00.186,262	64,726.42				940,673.00	403,145.00	
Miscellaneous Funds	8080-8089			1 437 78		12,097.60	24,325.00	35,000.00	45,000.00	45,000.00
Federal Revenue	8100-8299			75.00		11,469.22	63,000.00	45,500,00	46,500,00	100,000.00
Other Local Revenue	8600-8799		12,739.92	302.49	25,904.53	1,647.43	80,000.00	1,500.00	6,500.00	00.000,1
Interfund Transfers In	8930-8929							00 000	626 145 00	281 000 00
TOTAL RECEIPTS			265,136.92	318,938.69	340,993.53	277,611.25	302,325.00	1,15/,6/3.00	00.641,000	00.000
C. DISBURSEMENTS			24 080 10	25 710 10	179 661.21	183,782.37	189,350.00	189,350.00	189,350.00	189,350.00
Certificated Salaries	8881-0001		34 870.54	47,740.47	71,990.26	72,324.94	76,828.00	76,828.00	76,828.00	76,828.00
Classified Salaries	3000-3999		57,846.17	34,519.50	112,010,22	113,763.37	133,550.00	133,550.00	133,550.00	133,950.00
Books and Simples	4000-4999		3,211.75	45,061.68	42,790.80	28,420.57	20,000.00	15,000.00	5,000.00	85,000,00
Services	5000-5999		28,408.13	119,169.15	52,013.81	71,663.29	185,000.00	50,000,00	00.000,00	150.000.00
Capital Outlay	6000-6599							50,000.00		
Other Outgo	7000-7499					230,000.00		72,144.00		0.00
Interfund Transfers Out	7630-7699								or cost	00 228 00
All Other Financialy Uses TOTAL DISBURSEMENTS	2001-2001		149,296.69	272,200.90	458,466.30	699,954.54	604,728.00	731,872.00	459,728.00	00.027,800
D. BALANCE SHEET ITEMS									-	
Cash Not In Treasury	9111-9199			100	00 070	0 622 62	2 000 00	7.500.00	2,842.92	
Accounts Receivable	9200-9299	45,503.32	20,017.18	(627.40)	1,246,00	9,522.02				
Due From Other Funds	9310									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490	49 403.32	20.017.18	(627.40)	1,248.00	9,522.62	5,000.00	7,500.00	2,842.92	00.00
SUBTOTAL Liabilities and Deferred Inflows				00 101	2, 65, 4	3 186 40	64 500 00	18,500.00	5,000.00	19,576.11
Accounts Payable	9500-9599	182,931.36	16,917.43	03,784,88	Ct.Oct.					
Due To Other Funds	9610									
Current Loans	9650	42,062.31								
Deferred Inflows of Resources	0696				07 007	9 108 40	64 500 00	18.500.00	9,000.00	19,576.11
SUBTOTAL		224,993.67	16,917.43	53, 794.99	1,430,43	6,100.40				
Nonoperating Suspense Clearing	9910	10000	9 000 75	(54 422 39)	(208.43)	6,336.22	(59,500.00)	(11,000.00)	(2,157.08)	(19,576.11)
TOTAL BALANCE SHEET ITEMS	_	(1/0,080,00)	418 030 08		(117	(416,007.07)	(361,903.00)	414,801.00	174,259.92	(398,304,11)
E. NET INCREASE/DECREASE (B - C	(i)		3 984 869 14	3.977.184.54	1	3,443,496.27	3,081,593.27	3,496,394,27	3,670,654.19	3,272,350.08
F ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH							N. C. C. C. C. C. C. C. C. C. C. C. C. C.			

Fin Jrim 2017-18 INT ERIM REPORT Cashflow Worksheet - Budget Year (1)

Sierra-Plumas Joint Unified Sierra County

	Ohie	March	April	Max	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF	_								
(Enter Month Name):									
A. BEGINNING CASH		3,272,350.08	2,976,122.08	3,518,469.70	3,075,419.74				
B. RECEIPTS					mondedada				
LCFF/Revenue Limit Sources	0040	425 000 00	135,000,00	135 000 00	127 964 00			2,145,244.00	2,145,244.00
Principal Apportionment	8010-0018	00,000,00	940 673 00	000	338.418.58			2,687,636.00	2,687,636.00
Missellanders Einde	8080-804		20.00					00.0	0.00
Miscellaliedus ruilds	8100 8200		18 682 62					181,543.00	181,543.00
Cetter State Designation	0100-0233	55 000 00		14 859 78				336,404.00	336,404.00
Other State Revenue	9000-0038	00.000,00	45,000,00	7 000 00	14 643 83			246,238.00	246,238.00
Other Local Revenue	86/8-0098	ດດາດດາດຊ	(3,000,00)	00,000,	00.010			0.00	0.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979	00 000 050	1 100 265 82	146 850 78	481 026 21	00.0	0.00	5,597,065.00	5,597,065.00
IOIAL RECEIPTS		270,000,00	1,100,000						
C. Disboraciwaly is	1000-1999	189 350 00	189.350.00	189,350,00	189,459.22			1,929,023.00	1,929,023.00
Certificated Salaries	2000 2000	76,828.00	76.828.00	76 828 00	76.830.79			841,553.00	841,553.00
Classified Salaries	2000-2999	102,020,00	133 550 00	133 550 00	133 491.74			1,386,481.00	1,386,481.00
Employee Benefits	3000-3999	00.000.00	20,000,02	17.651.20				337,136.00	337,136.00
Books and Supplies	4000-4999	00,000,00	45,000,00	180 530 54	120 081 08			1,190,346.00	1,190,346.00
Services	2000-2999	00.00c, TUT	45,000.00	107,000.04	20,00,02			202 280 00	202,280,00
Capital Outlay	6000-6599		2,280.00		00 017			104 450 00	104 450 00
Other Outgo	7000-7499		20,000.00		4,450,00			200,444,000	303 444 00
Interfund Transfers Out	7600-7629							302,144.00	302,144.00
All Other Financing Uses	7630-7699								000 440 00
TOTAL DISBURSEMENTS		566,228.00	567,008.00	599,909.74	524,292.83	0.00	0.00	6,283,413.00	0,293,413.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows						W		000	
Cash Not In Treasury	9111-9199							45 503 32	
Accounts Receivable	9200-9299							000	
Due From Other Funds	9310							000	
Stores	9320							000	
Prepaid Expenditures	9330							000	
Other Current Assets	9340							000	
Deferred Outflows of Resources	9490					000		45 EC	
SUBTOTAL		0.00	0.00	0.00	00.0	nn'n	0.00		
Liabilities and Deferred Inflows								100 021 38	
Accounts Payable	9500-9599							00.106,201	
Due To Other Funds	9610							000	
Current Loans	9640							000	
Unearned Revenues	9650							00.0	
Deferred Inflows of Resources	0696				000	86	00.0	182 02	
SUBTOTAL		00.00	00.00	0.00	00.00				
Nonoperating								0:00	
Suspense Clearing	9910	000	000	000	0.00	00.0	0.00	(137,42)	
		0.00	00.0	7442 040 08)	(43.266.62)			(833,776.04)	(696,348.00)
EASE (B - C		(286,228,00)	20.746,246	0 075 440 74	3 039 153 19				
F. ENDING CASH (A + E)		2,976,122.08	3,516,409.70	9,070,418.14	0,002,100,12				
G. ENDING CASH, PLUS CASH								3,032,153.12	
ACCRUALS AND ADJUSTMENTS					CONTRACTOR CONTRACTOR	SACA CARACTERISTICS OF TAXABLE CONTRACTOR	Harry Congress of the control of the		

Fir. Jrim 2017-18 INTERIM REPORT Cashilow Worksheet - Budget Year (2)

	Object	Aring Vavi Balances Oming Vavi	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF										
A REGINNING CASH	Mary Services		3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12
B. RECEIPTS LOSS Remains 1 mit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	6608-0808									
Federal Revenue	8100-8288									
Other State Revenue	8600-8799									
Officer Local Revenue Interfered Transfers in	8910-8929									
All Other Epopping Sollros	8930-8979	N.								000
TOTAL RECEIPTS			0.00	00.00	0.00	0.00	00:0	00:0	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699		900	5	000	0.00	0.00	00'0	00:0	0.00
TOTAL DISBURSEMENTS			0.00	00.0	00.0					
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows					_					
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490		3		000	000	00 0	000	00'0	00.00
SUBTOTAL		0.00	0.00	0.00	00.00	8				
Liabilities and Deferred Inflows		,								
Accounts Pavable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	0696						000	00.0	00.0	0.00
SUBTOTAL		0.00	0.00	00.00	0.00	ממיח				
Nonoperating										
Suspense Clearing	9910			000	00.0	00.0	0.00	00.00	00'0	0.00
TOTAL BALANCE SHEET ITEMS		0.00		00.0	000			00.00		0.00
KEASE (B - C	Ω+.		0.00	2 020 453 19	3 032 153 12	3.032.15	3,032,153.12	3,032,153.12	3,032,153.12	3,032,153.12
F. ENDING CASH (A + E)			3,032,153.12	3,002,100.12	0,002,002					
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS		SAN SAN SAN SAN SAN SAN SAN SAN SAN SAN	A SOCIONA SOCIATION CONTRACTOR CO	A CONTRACTOR OF THE PROPERTY O						

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Fir. Jrim 2017-18 INTERIM REPORT Cashflow Worksheet - Budget Year (2)

Signed:	Date:
District Superintenden	
NOTICE OF INTERIM REVIEW. All action shall neeting of the governing board.	be taken on this report during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of finan of the school district. (Pursuant to EC Sect	ncial condition are hereby filed by the governing board tion 42131)
Meeting Date: December 12, 2017	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of district will meet its financial obligations	this school district, I certify that based upon current projections this for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of district may not meet its financial obligation.	this school district, I certify that based upon current projections this tions for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of district will be unable to meet its financial subsequent fiscal year.	this school district, I certify that based upon current projections this all obligations for the remainder of the current fiscal year or for the
Contact person for additional information of	on the interim report:
Name: Nona Griesert	Telephone: <u>(530)</u> 993-1660, ext. *838

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.

CRIT	ERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	х	

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

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

LIPPL	EMENTAL INFORMATION (cor	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 	n/a	
		 If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since budget adoption in OPEB liabilities? 	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	Х	
•		 If yes, have there been changes since budget adoption in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)		X
		Classified? (Section S8B, Line 1b)		├ ^
		Management/supervisor/confidential? (Section S8C, Line 1b)	-	├
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

ודוחח	IONAL 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?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		х
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).	х	
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?	х	

First Interim 2017-18 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fun	ds 01, 09, and	1 62	2017-18
Section I - Expenditures	Goals	Functions	Objects	Expenditures
		8.0	4000 7000	6,293,413.00
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	0,230,410.00
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3385)	All	All	1000-7999	274,463.00
C. Less state and local expenditures not allowed for MOE:				
(All resources, except federal as identified in Line B)		5000 5000	1000-7999	0.00
Community Services	All except	5000-5999 All except	1000-1999	
2. Capital Outlay	7100-7199	5000-5999	6000-6999	202,280.00
			5400-5450,	
3. Debt Service	Ali	9100	5800, 7430- 7439	0.00
4. Other Transfers Out	Ali	9200	7200-7299	0.00
				302,144.00
5. Interfund Transfers Out	All	9300	7600-7629	302, 144.00
		9100	7699	0.00
6. All Other Financing Uses	All	9200	7651	0.00
		All except 5000-5999,		
7. Nonagency	7100-7199	9000-9999	1000-7999	334,312.00
8. Tuition (Revenue, in lieu of expenditures, to approximate				
costs of services for which tuition is received)			0740	0.00
	All	All	8710	0.00
Supplemental expenditures made as a result of a	Manually	entered. Must	not include	
Presidentially declared disaster		es in lines B, C		
		D2.		
10. Total state and local expenditures not				
allowed for MOE calculation				
(Sum lines C1 through C9)			10.000	838,736.00
			1000-7143,	
D. Plus additional MOE expenditures:			7300-7439	
Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	72,144.00
(Funds 13 and 61) (If negative, their zero)				
2. Expenditures to cover deficits for student body activities		entered. Mus ditures in lines		
				:
E. Total expenditures subject to MOE				E 0.00 0.00 0.0
(Line A minus lines B and C10, plus lines D1 and D2)	100			5,252,358.00

First Interim 2017-18 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

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

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

First Interim 2017-18 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

46 70177 0000000 Form ESMOE

ECTION IV - Detail of Adjustments to Base Expenditu	Total Expenditures	Expenditures Per ADA
escription of Adjustments		
otal adjustments to base expenditures	0.00	

Part I - General Administrative Share of Plant Services Costs

Sierra-Plumas Joint Unified

Sierra County

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. 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) 28,822.00 (Functions 7200-7700, goals 0000 and 9000) 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. Salaries and Benefits - All Other Activities 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,128,235.00 Percentage of Plant Services Costs Attributable to General Administration

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.

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

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	Α.	Normal	Separati	on Costs	(optional
--------------------------------------	----	--------	----------	----------	-----------

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

0.00

0.70%

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.	0	(

Par	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
	Indi	irect Costs	
,		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	246,335.00
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
		(Function 7700, objects 1000-5999, minus Line B10)	39,135.00
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	5 004 45
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,661.45
		Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	27.30
	7.	Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	291,158.75
	9.	Carry-Forward Adjustment (Part IV, Line F)	(144,447.48)
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	146,711.27
В.	Bas	se Costs	
٥.	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,052,511.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	679,833.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	193,736.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	95,076.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	217,299.00
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	17,000.00
	_	objects 5000-5999, minus Part III, Line A3)	17,000.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	39,625.00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
	10.	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	114,849.00
	11.		
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	803,117.55
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	0.070.70
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,872.70
	13.	Adjustment for Employment Separation Costs	0.00
		a. Less: Normal Separation Costs (Part II, Line A)b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	1000 coopt 5100\	0.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	174,358.00
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00_
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,391,277.25
C.	Str	aight Indirect Cost Percentage Before Carry-Forward Adjustment	·
٥.	(Fo	or information only - not for use when claiming/recovering indirect costs)	
	•	ne A8 divided by Line B18)	<u>5.40%</u>
D.	Dra	eliminary Proposed Indirect Cost Rate	
υ. 	(Fo	or final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)	
		ne A10 divided by Line B18)	2.72%
	,		

Part IV - Carry-forward Adjustment

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

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

A.	Indirect co	osts incurred in the current year (Part III, Line A8)	291,158.75
В.	Carry-forv	vard adjustment from prior year(s)	
	1. Carry	forward adjustment from the second prior year	(133,582.07)
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	(133,277.18)
C.	Carry-for	vard adjustment for under- or over-recovery in the current year	
	Unde cost r	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (3.14%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (3.14%) times Part III, Line B18) or (the highest rate used to er costs from any program (3.13%) times Part III, Line B18); zero if positive	(144,447.48)
ว.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(144,447.48)
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA of	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA me forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjuster grear does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that ustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	2.72%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-72,223.74) is applied to the current year calculation and the remainder (\$-72,223.74) is deferred to one or more future years:	4.06%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-48,149.16) is applied to the current year calculation and the remainder (\$-96,298.32) is deferred to one or more future years:	4,51%
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(144,447.48)

First Interim 2017-18 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

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

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

		· · · · · · · · · · · · · · · · · · ·	······			
		Projected Year	%		%	
		Totals	Change	2018-19	Change	2019-20
Description (Control of Control o	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a	nd E;					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	8010-8099	4 022 000 00	2.000	400100000		
2. Federal Revenues	8100-8299	4,832,880,00 80,000,00	2.66% 0.00%	4,961,336.00 80,000,00	2.78% 0.00%	5,099,228.00 80,000.00
3. Other State Revenues	8300-8599	114,332.00	0.00%	114,332.00	0.00%	114,332.00
Other Local Revenues	8600-8799	233,784.00	0.00%	233,784.00	0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979	0.00	0.00%	0.00	0.00%	0.00
1	8980-8999	(246,017.00)	58.97%	(391,092.00)	1.90%	(398,515.00)
6. Total (Sum lines A1 thru A5c)		5,014,979,00	-0.33%	4,998,360.00	2.61%	5,128,829.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				1,784,060.00		1,819,741.00
b. Step & Column Adjustment				35,681.00		36,395,00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,784,060.00	2.00%		2.000	· · · · · · · · · · · · · · · · · · ·
2. Classified Salaries	1000-1999	1,784,000.00	2.00%	1,819,741.00	2,00%	1,856,136.00
a. Base Salaries			4.5			
				766,578.00		774,244.00
b. Step & Column Adjustment				7,666.00		7,743.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	766,578.00	1.00%	774,244.00	1.00%	781,987.00
Employee Benefits	3000-3999	1,149,832.00	0.67%	1,157,582.00	0.67%	1,165,332.00
Books and Supplies	4000-4999	294,312.00	0.00%	294,312.00	0.00%	294,312.00
Services and Other Operating Expenditures	5000-5999	1,113,291.00	0.00%	1,113,291.00	0.00%	1,113,291.00
Capital Outlay	6000-6999	101,298.00	0.00%	101,298.00	0.00%	101,298.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450,00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,270.00)	0.00%	(5,270.00)	0.00%	(5,270.00)
9. Other Financing Uses		(-		(3,270.007)	0.0070	(3,210,00)
a. Transfers Out	7600-7629	302,144.00	-75.18%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0,00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,610,695.00	-3.14%	5,434,648.00	0.95%	5,486,536.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			10 S 10 S 10 S 10 S			
(Line A6 minus line B11)		(595,716.00)		(436,288.00)		(357,707.00)
D. FUND BALANCE				(120,200.00)		(337,707.00)
Net Beginning Fund Balance (Form 011, line F1e)		2 700 701 00				
, , , ,		3,589,706.00		2,993,990.00		2,557,702.00
Ending Fund Balance (Sum lines C and D1)		2,993,990.00		2,557,702.00		2,199,995.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710 - 9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	5.45				
c. Committed			100			
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	533,284.00		603,758,00		644,168.00
d. Assigned	9780	0.00		0,00		0:00
e. Unassigned/Unappropriated						2.00
1. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00	- 1	640,000.00
2. Unassigned/Unappropriated	9 7 90	1,827,306.00		1,310,544.00		912,427.00
f. Total Components of Ending Fund Balance				-,,,- ,,,,,		, 12,127.00
(Line D3f must agree with line D2)		* 2,993,990.00		2,557,702.00		2,199,995.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
I. General Fund						
a. Stabilization Arrangements	9750	0,00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,827,306.00		1,310,544.00		912,427.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0,00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0,00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,457,306.00		1,950,544.00		1,552,427.00

F. ASSUMPTIONS

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

	ĸ	estricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)		İ	ļ			1
A. REVENUES AND OTHER FINANCING SOURCES			0.000	0.00	0.00%	0.00
LCFF/Revenue Limit Sources	8010-8099 8100-8299	101,543.00	0.00%	101,543.00	0.00%	101,543.00
Federal Revenues Other State Revenues	8300-8599	222,072.00	0.00%	222,072.00	0,00%	222,072.00
4. Other Local Revenues	8600-8799	12,454.00	-80,30%	2,454.00	0.00%	2,454.00
5. Other Financing Sources				0.00	0.00%	0.00
a. Transfers In	8900-8929	0,00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979 8980-8999	246,017.00	58.97%	391,092,00	1.90%	398,515.00
c. Contributions	8780-0777	582,086.00	23,21%	717,161.00	1.04%	724,584.00
6. Total (Sum lines A1 thru A5c)						
B. EXPENDITURES AND OTHER FINANCING USES					7	
1. Certificated Salaries				144,963.00		146,858.00
a. Base Salaries				1,895.00		1,933.00
b. Step & Column Adjustment				0.00	i I	0.00
c. Cost-of-Living Adjustment				0.00	1	0.00
d. Other Adjustments	1000-1999	144,963.00	1.31%	146,858.00	1,32%	148,791.00
e. Total Certificated Salaries (Sum lines Bla thru B1d)	1000-1999	144,703.00	1.5170	110,050.00		
2. Classified Salaries				74,975.00		75,510.00
a. Base Salaries				535,00		539.00
b. Step & Column Adjustment				0,00		0,00
c. Cost-of-Living Adjustment				0.00	1	0,00
d. Other Adjustments	2000-2999	74,975.00	0,71%	75,510.00	0.71%	76,049.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	3000-3999	236,649.00	2,05%	241,500.00	2.05%	246,451.00
3. Employee Benefits	4000-4999	42,824.00	0.00%	42,824.00	0.00%	42,824.00
4. Books and Supplies	5000-5999	77,055.00	0,00%	77,055.00	0.00%	77,055.00
5. Services and Other Operating Expenditures	6000-6999	100,982.00	26,90%	128,144.00	0.00%	128,144.00
6. Capital Outlay	7100-7299, 7400-7499		0,00%	0,00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7300-7399	5,270.00	0,00%	5,270.00	0.00%	5,270.00
8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses	1300-1377	5,210.00				
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		682,718.00	5.04%	717,161.00	1.04%	724,584.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(100,632.00)		0.00		0.00
D. FUND BALANCE					2.0	
Net Beginning Fund Balance (Form 01I, line Fle)		100,632.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0,00	4	0,00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00	<u>.</u>			
b. Restricted	9740	0.00	1	GGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGG		none and the later of the later
c. Committed						
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780		1			
e. Unassigned/Unappropriated					The second like	
Reserve for Economic Uncertainties	9789			200		0.00
2. Unassigned/Unappropriated	9790	0.00	4	0.00	4	0.00
f. Total Components of Ending Fund Balance						0.00
(Line D3f must agree with line D2)		0.00		0.0		0.00

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

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

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

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		Projected Year	%		%	
		Totals	Change	2018-19	Change	2019-20
Description	Object Codes	(Form 011) (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E	Coues	(A)	(6)	(C)	10/	(E)
current year - Column A - is extracted)	,					
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	4,832,880.00	2.66%	4,961,336.00	2.78%	5,099,228,00
2. Federal Revenues	8100-8299	181,543.00	0.00%	181,543,00	0,00%	181,543.00
Other State Revenues Other Local Revenues	8300-8599	336,404.00	0.00%	336,404.00	0.00%	336,404.00
5. Other Financing Sources	8600-8799	246,238.00	-4.06%	236,238.00	0.00%	236,238.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0,00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,597,065.00	2.12%	5,715,521.00	2.41%	5,853,413.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries	,					
a. Base Salaries	·			1,929,023.00		1,966,599.00
b. Step & Column Adjustment				37,576.00		38,328.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	1,929,023.00	1.95%	1,966,599.00	1.95%	2,004,927.00
2. Classified Salaries						
a. Base Salaries				841,553.00		849,754.00
b. Step & Column Adjustment				8,201.00		8,282.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	841,553.00	0.97%	849,754.00	0.97%	858,036.00
Employee Benefits	3000-3999	1,386,481.00	0.91%	1,399,082.00	0.91%	1,411,783.00
4. Books and Supplies	4000-4999	337,136.00	0.00%	337,136.00	0.00%	337,136.00
5. Services and Other Operating Expenditures	5000-5999	1,190,346.00	0.00%	1,190,346.00	0.00%	1,190,346.00
6. Capital Outlay	6000-6999	202,280,00	13.43%	229,442.00	0.00%	229,442.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	302,144.00	-75.18%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0,00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,293,413.00	-2.25%	6,151,809.00	0.96%	6,211,120.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(696,348.00)		(436,288.00)	and the second second	(357,707.00)
D. FUND BALANCE						
I. Net Beginning Fund Balance (Form 01I, line F1e)		3,690,338.00		2,993,990.00		2,557,702.00
2. Ending Fund Balance (Sum lines C and D1)		2,993,990.00		2,557,702.00		2,199,995.00
3. Components of Ending Fund Balance (Form 011)	2012 2012					
a. Nonspendable b. Restricted	9710-9719	3,400,00	-	3,400.00	-	3,400,00
	9740	0.00	-	0.00	la a la la la	0.00
c. Committed	2-22					
Stabilization Arrangements Other Commitments	9750	0,00	-	0.00	-	00,0
2. Other Commitments	9760	533,284.00		603,758,00		644,168.00
d. Assigned	9780	0.00		0.00	-	0.00
e. Unassigned/Unappropriated	2-22	/44 444			7	د. د
1. Reserve for Economic Uncertainties	9789	630,000.00		640,000.00		640,000.00
Unassigned/Unappropriated Total Components of Ending Fund Balance	9790	1,827,306.00		1,310,544.00	-	912,427.00
i. rotal Components of Enting Publication			A PAGE AND A PAGE AND			

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)			Section (Control of the			
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b, Reserve for Economic Uncertainties	9789	630,000.00	per la company	640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,827,306.00		1,310,544.00		912,427.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0,00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	0.000	0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,457,306.00		1,950,544.00		1,552,427.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		39.05%		31.71%		24.99%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
•	Yes			E		
the pass-through funds distributed to SELPA members?	res	\dashv				
b. If you are the SELPA AU and are excluding special			100			
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			100			
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter	projections)	394.80		394.80		394.80
Calculating the Reserves Expenditures and Other Financing Uses (Line B11)		6,293,413.00		6,151,809.00		6,211,120.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	: No)	0.00		0.00		0,00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	, 140)	6,293,413.00		6,151,809.00		6,211,120.00
d. Reserve Standard Percentage Level		0,275,115.00	1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1	-,,
•		40/		4%		49
(Refer to Form 01CSI, Criterion 10 for calculation details)		4%	4	l———		
e, Reserve Standard - By Percent (Line F3c times F3d)		251,736.52	4-	246,072.36	-	248,444.80
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00	THE STATE OF THE S	66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		251,736.52		246,072.36		248,444.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	01.1	Projected Year	% Change	2018-19	% Change	2019-20
Description	Object Codes	Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
		(A)	(B)	(0)	(1)	(12)
(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						
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	76,348.00	0.00%	76,348.00	0.00%	76,348.00
3. Other State Revenues	8300-8599	5,500,00	0.00%	5,500.00	0.00%	5,500.00
Other Local Revenues	8600-8799	20,366.00	0,00%	20,366.00	0.00%	20,366,00
5. Other Financing Sources						
a. Transfers In	8900-8929	72,144.00	3.96%	75,000.00	0.00%	75,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0,00
c. Contributions	8980-8999	0,00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		174,358.00	1.64%	177,214.00	0.00%	177,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries	1000-1999	0.00	0.00%	0,00	0.00%	0.00
2. Classified Salaries	2000-2999	74,249.00	0.00%	74,249.00	0.00%	74,249.00
3. Employee Benefits	3000-3999	34,353.00	0.00%	34,353.00	0,00%	34,353.00
4. Books and Supplies	4000-4999	59,769:00	0.00%	59,769.00	0.00%	59,769.00
Services and Other Operating Expenditures	5000-5999	5,987,00	47.70%	8,843.00	0,00%	8,843.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	1300-1399	0.00	0,0070	0.00	0.0070	0,00
a. Transfers Out	7600-7629	0.00	0.00%	0,00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0,00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)	1030-1033	0.00	0.0070	0,00		
11. Total (Sum lines B1 thru B10)		174,358.00	1.64%	177,214.00	0.00%	177,214.00
	,	174,338.00	1.0476	177,214.00	0.0078	177,214,00
C. NET INCREASE (DECREASE) IN FUND BALANCE				0.00		0.00
(Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
Net Beginning Fund Balance	9791-9795	0,00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0,00		0.00		0.00
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	00,0				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00			-	
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties	9789	0.00				
Neserve for Economic Uncertainties Unassigned/Unappropriated	9789	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	7170	0.00		0.00		0.00
(Line D3f must agree with Line D2)		0.00		0.00		0,00
E ASSUMPTIONS			the second secon			

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

	Object	Projected Year Totals	% Change (Cols. C-A/A)	2018-19 Projection	% Change (Cols. E-C/C)	2019-20 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a	ınd E;					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.0
Federal Revenues Other State Revenues	8100-8299 8300-8599	0,00	0.00%	0.00	0.00%	0.0
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.0
5. Other Financing Sources	0000-0729	0.00	0.0076	0,00	0.0076	0.0
a. Transfers In	8900-8929	230.000.00	-100.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.0
6. Total (Sum lines A1 thru A5c)		230,000.00	-100.00%	0.00	0.00%	0.0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.0
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.0
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.0
4. Books and Supplies	4000 - 4999	0.00	0.00%	0.00	0.00%	0.0
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.0
6. Capital Outlay	6000-6999	505,000.00	-100,00%	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%	0.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0,00	0.00%	0.00	0.00%	0.0
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments (Explain in Section E below)		or April 1				
11. Total (Sum lines B1 thru B10)		505,000.00	-100,00%	0.00	0.00%	0.0
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(275,000.00)		0.00		0.0
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	275,000.00		0.00		0.0
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.0
3. Components of Ending Fund Balance				0,00	-	
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0,00		0.0
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.00		0.00		0.

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description GENERAL FUND								9836025-12AV.51
xpenditure Detail	0.00	0.00	0.00	0.00	2.00	000 444 00	Back and	
Uther Sources/Uses Detail Fund Reconciliation					0.00	302,144.00		不是条件点
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation		A Walter					第 48年3月	
10I SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail	100							
Other Sources/Uses Detail		Parish and building and an experience of the control of the contro	politic production of the contract of the cont	"Love Town I with a complete surple of Proper				
Fund Reconciliation			,					
11I ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 12I CHILD DEVELOPMENT FUND							Aug.	
Expenditure Detail	0.00	0.00	0.00	0,00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					72,144.00	0.00		
14I DEFERRED MAINTENANCE FUND	[4.4
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	100		0.00	0.00		
Fund Reconciliation			11 12		0.00	0.00		Mis -1 Mathage
15I PUPIL TRANSPORTATION EQUIPMENT FUND		0.00						(Avg.
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		\$0.00 kg
Fund Reconciliation								MARKED SALETY ST
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail								
Other Sources/Uses Detail	Water And annual Country of State St	Contract Assessment Contract C			0.00	0.00		
Fund Reconciliation								
18I 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								A VENERAL NAMES
Expenditure Detail	0.00	0.00	0.00	0.00				Table
Other Sources/Uses Detail		and the color			E training to	0.00		- 3 G.W.
Fund Reconciliation 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	100							164 F 3 G G
⁻ xpenditure Detail	4.00	wasan na katalo	100	100				dian .
Aher Sources/Uses Detail Fund Reconciliation					0.00	0.00		
211 BUILDING FUND								270635
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0,00	0.00		
Fund Reconciliation					0,00	0.00		
25I CAPITAL FACILITIES FUND								(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
Expenditure Detail Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00	J.	
Fund Reconciliation	1							TO SERVE
35I COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	48.	
Fund Reconciliation 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			i i				E 10 10 10 10 10 10 10 10 10 10 10 10 10	
Expenditure Detail	0.00	0.00						1000
Other Sources/Uses Detail					230,000.00	0.00	4	
Fund Reconciliation 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS						1		
Expenditure Detail	0.00	0.00			_			
Other Sources/Uses Detail Fund Reconciliation					0.00	0,00	4	
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	4	Truste,
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail		10 P			0.00	0.00		2000
Other Sources/Uses Detail Fund Reconciliation				1000000	0.00	0.00		
53I TAX OVERRIDE FUND								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	J.00	T	
56I DEBT SERVICE FUND							6 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 00 00 00 00 00 00 00 00 00 00 00 00 00
Expenditure Detail Other Sources/Uses Detail					0.00	0.00) 	2 (2 m)
Fund Reconciliation					0.00	3,00	1	
571 FOUNDATION PERMANENT FUND							Bas .	
Sxpenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
rund Reconciliation					- Constitution and Administration for particular	3.0.		
61) CAFETERIA ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	o	
Fund Reconciliation	Ī		1		3.00			S. Lichard D. Walffred Co. 19

			FOR ALL FUND					
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
CHARTER SCHOOLS ENTERPRISE FUND								
xpenditure Detail	0.00	0.00	0.00	0.00				
Uther Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	1		200					
63I OTHER ENTERPRISE FUND	1							
Expenditure Detail .	0.00	0.00						
Other Sources/Uses Detail	[0.00	0.00		Contract to the
Fund Reconciliation	[
66: WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								100 miles (
671 SELF-INSURANCE FUND								
Expenditure Detail	0,00	0.00				0.00	20 CONSTRUCTOR	
Other Sources/Uses Detail		ere da la compa			0.00	Same and the same		
Fund Reconciliation							100	
71I RETIREE BENEFIT FUND	Kalendari (Kalendari							
Expenditure Detail	CONTRACTOR CONTRACTOR				0.00			
Other Sources/Uses Detail			ME BERNE		0.00			
Fund Reconciliation			0.00		ĺ			5 Sec. 1
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND		5.00						
Expenditure Detail	0.00	0.00			0,00		Programme and the	
Other Sources/Uses Detail					THE RESIDENCE OF THE PARTY OF T			440
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND					2			1000
Expenditure Detail							200	
Other Sources/Uses Detail				200 A Control of the				
Fund Reconciliation							Baltic Colon	
95I STUDENT BODY FUND	200						1224	
Expenditure Detail						100	35.00	
Other Sources/Uses Detail								The second second
Fund Reconciliation				and the second and		000 444 00		Company of the Compan
TOTALS	0.00	0.00	0.00	0.00	302,144.00	302,144.00		C No. of the Control

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. .ovide 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
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1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

		Budget Adoption Budget	First Interim Projected Year Totals	- •	
Fiscal Year		(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)					
District Regular		395.00	394.80		
Charter School		0.00	0.00		
	Total ADA	395.00	394.80	-0.1%	Met
1st Subsequent Year (2018-19)					
District Regular		395.00	394.80		1
Charter School		0.00	0.00		
L	Total ADA	395.00	394.80	-0.1%	Met
2nd Subsequent Year (2019-20)			i i		
District Regular		395.00	394,80		
Charter School		0.00	0.00		
	Total ADA	395.00	394.80	-0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:	
(required if NOT met)	
	·

2	CRI	reni	ON.	Epro	llmen

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

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

2A. Calculating the District's Enrollment Variances

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

	Enrollme	ent		
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	420	413		
Charter School	0	0		4
Total Enrollment	420	413	-1.7%	Met
1st Subsequent Year (2018-19)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met
2nd Subsequent Year (2019-20)	["			
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:	
(required if NOT met)	

3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA Unaudited Actuals	CBEDS Actual	Historical Ratio of ADA to Enrollment
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	Of ADA to Efficient
Third Prior Year (2014-15) District Regular	356	372	
Charter School			AF 70/
Total ADA/Enrollment	356	372	95.7%
Second Prior Year (2015-16) District Regular	362	381	
Charter School		0	
Total ADA/Enrollment	362	381	95.0%
First Prìor Year (2016-17) District Regular	361	363	
Charter School	0	0	
Total ADA/Enrollment	361	363	99.4%
TOWN ADVITATIONS		Historical Average Ratio:	96.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.2%

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

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

Estimated P-2 ADA	Enrollment CBEDS/Projected		
(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
395	413		
395	413	95.6%	Met
395	413		
395	413	95.6%	Met
395	413		
. 0	0 413	95.6%	Met
	(Form AI, Lines A4 and C4) 395 0 395 395 0 395 0 395	(Form AI, Lines A4 and C4) (Form AI, Lines A4 and C4) (Criterion 2, Item 2A) 413 0 0 395 413 0 0 0 395 413 0 0 1395 413 0 0 395 413 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	CBEDS/Projected (Criterion 2, Item 2A) Ratio of ADA to Enrollment

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)		
(10411101111111111111111111111111111111		

4. CRITERION: LC	FF Revenue
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STANDARD: Projecte	ed LCFF revenue for a	ny of the current fiscal y	ear or two subsequent/	fiscal years has not ch	langed by more than t	two percent
since budget adoption	1.	•	•	•	3 ,	,

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

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)
Budget Adoption First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	4,881,589.00	4,832,880.00	-1.0%	Met
1st Subsequent Year (2018-19)	4,992,407.00	4,961,336.00	-0.6%	Met
2nd Subsequent Year (2019-20)	5,062,712.00	5,099,228.00	0.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a.	STANDARD MET	- LCFF revenue	has not changed:	since budget :	adoption I	by more t	han two percent	for th	e current year and	l two subsequent fiscal :	years.
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Explanation:		
(required if NOT met)		
•		

5. CRITERION: Salaries and Benefits

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

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

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

		Unaudited Actuals - Unrestricted (Resources 0000-1999)			
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2014-15)	3,358,322.01	4,556,101.91	73.7%		
Second Prior Year (2015-16)	3,549,836.14	4,705,120.48	75.4%		
First Prior Year (2016-17)	3,452,283.60	4,843,165.88	71.3%		
,		Historical Average Ratio:	73.5%		

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4,0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the			
greater of 3% or the district's reserve standard percentage):	69.5% to 77.5%	69.5% to 77.5%	69.5% to 77.5%

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

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

Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	rotal Expenditures	Rallo	
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2017-18)	3,700,470.00	5,308,551.00	69.7%	Met
1st Subsequent Year (2018-19)	3,751,567.00	5,359,648.00	70.0%	Met
2nd Subsequent Year (2019-20)	3,803,455.00	5,411,536.00	70.3%	Met

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

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

4 -	STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current	vear and two subsect	uent fiscal vear
1a	STANDARD MET - Ratio of total parestricted salanes and benefits to total unrestricted expenditures has met the standard toll the current	year and two subseq	ucik listai yeak

Explanation:	
(required if NOT met)	
(

CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
•	ts 8100-8299) (Form MYPI, Line A2)	181.543.00	-5.3%	Yes
Current Year (2017-18) 1st Subsequent Year (2018-19)	190,907,00	181,543.00	-4.9%	No
2nd Subsequent Year (2019-20)	190,907.00	181,543,00	-4.9%	No
	190,907.00 Federal Revenue overestimated at budg			

(required if Yes)

Grant by approximately \$6,400.

Other State Revenue (Fund 01, Objects	8300-8599) (Form MYPI, Line A	3)		
Current Year (2017-18)	561,404.00	336,404.00	-40.1%	Yes
'Subsequent Year (2018-19)	292,660,00	336,404,00	14.9%	Yes
/ Subsequent Year (2019-20)	193,469.00	336,404.00	73.9%	Yes
J Subsequeix Tear (2015-20)	100,100.00			-1

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

Other Local Revenue (Fund 01, Objects 8600-8	799) (Form MYPI, Line A4)			
Current Year (2017-18)	236,238.00	246,238.00	4.2%	No
1st Subsequent Year (2018-19)	242,436.00	236,238.00	-2.6%	No
2nd Subsequent Year (2019-20)	246,123,00	236,238.00	-4.0%	No No
				
Explanation:				
(remared if Yes)				

Books and Supplies (Fund 01, Objects	4000-4999) (Form MYPI, Line B4)			
Current Year (2017-18)	274,615.00	337,136.00	22.8%	Yes
1st Subsequent Year (2018-19)	216.312.00	337,136.00	55.9%	Yes
2nd Subsequent Year (2019-20)	180,945,00	337,136,00	86.3%	Yes
Zild Subsequent Teal (Zerte-ce)	19919-191			

2nd Subsequent Year (2019-20)	180,945.00	337,136.00	86.3%	Yes
Explanation: (required if Yes)	Original budget underestimated the needs for books and	supplies in current year and t	wo out years.	

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)					
Current Year (2017-18)	1,167,987.00	1,190,346.00	1.9%	No	
1st Subsequent Year (2018-19)	900.000.00	1,190,346.00	32.3%	Yes	
2nd Subsequent Year (2019-20)	800,000.00	1,190,346.00	48.8%	Yes	

west Vest (2010-20)	800,000.00	1,190,346,00	48.8%
quent Year (2019-20)	800,000,00	1,100,040.00	
	18/19 & 19/20: District is anticipating that Servi reductions anticipated.	ices and other Operating Expend	ditures will remain flat as com

mpared to 17/18 current year. No expenditure reductions anticipated.

	acted or calculated.			
bject Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State	, and Other Local Revenue (Section 6A)			
rrent Year (2017-18)	989,299,00	764,185.00	-22.8%	Not Met
Subsequent Year (2018-19)	726,003,00	754,185.00	3.9%	Met
d Subsequent Year (2019-20)	630,499.00	754,185.00	19.6%	Not Met
Total Books and Supplie	, and Services and Other Operating Expendi	tures (Section 6A)		
rent Year (2017-18)	1,442,602,00	1,527,482.00	5.9%	Not Met
Subsequent Year (2018-19)	1,116,312.00	1,527,482.00	36.8%	Not Met
Subsequent Year (2019-20)	980,945.00	1,527,482.00	55.7%	Not Met
A	tal Operating Revenues and Expenditure	to the Standard December Ro	ange.	
subsequent fiscal years. R projected operating revenu Explanation: Federal Revenue (linked from 6A if NOT met)	easons for the projected change, descriptions of es within the standard must be entered in Section 17/18: Federal Revenue overestimated at but Grant by approximately \$6,400.	n 6A above and will also display in the	explanation box below.	
Explanation: Other State Revenue (linked from 6A if NOT met)	Original budget did not include one time man- Ag Voc Ed Grant and anticipated revenue fro	dated block grant funding, overestimate m College Readiness Block Grant that	ed Prop 39 Clean Energy funding, did not continue into 17/18 and out	underestimated grant award years
Other State Revenue (linked from 6A if NOT met) Explanation: Other Local Revenue (linked from 6A if NOT met) 1b. STANDARD NOT MET - 0 subsequent fiscal years. R	Original budget did not include one time man- Ag Voc Ed Grant and anticipated revenue fro the or more total operating expenditures have cheasons for the projected change, descriptions of the standard must be entered in Sectic	m College Readiness Block Grant that	did not continue into 17/18 and out	f the current year or two

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

if NOT met)

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

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	1
OMMA/RMA Contribution	n		0.00	Not Met	
Budget Adoption Contrib (Form 01CS, Criterion 7)		n only)			
status is not met, enter an X in	the box that best	-	quired contribution was not made:		
	X	- · · · ·	not participate in the Leroy F. Greene S Il size [EC Section 17070.75 (b)(2)(E)]) rovided)		
Explanation: (required if NOT me and Other is marked	l l				

8. CRITERION: Deficit Spending

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

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

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

8A. Calculating the District's Deficit Spend	ing Standard Percentage Le	vels		
DATA ENTRY: All data are extracted or calculated				
DATA ENTITY And data are exclusived or calculated		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Pe	rcentages (Criterion 10C, Line 9)	39.1%	31.7%	25.0%
	g Standard Percentage Levels available reserve percentage):	13.0%	10.6%	8.3%
8B. Calculating the District's Deficit Spend	ing Percentages			
DATA ENTRY: Current Year data are extracted, If second columns,	Form MYPI exists, data for the tw	o subsequent years will be extrac	ted; if not, enter data for the two subsequ	ent years into the first and
	Projected \	Year Totals		
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance (Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	Oferhan
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A) 10,6%	Status Met
Current Year (2017-18)	(595,716.00) (436,288.00)		8.0%	Met
1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)	(436,266.00)		6,5%	Met
8C. Comparison of District Deficit Spendin				
DATA ENTRY: Eπter an explanation if the standard	is not met.			finant vegre
1a. STANDARD MET - Unrestricted deficit sp Explanation:	enumg, ii any, nas not exceeded	the standard percentage recomme	any of the current year of the current	
(required if NOT met)				

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1-1. Determining if the District's Ger	eral Fund Ending Balance is Positive			
		"		
ATA ENTRY: Current Year data are extract	ed. If Form MYPI exists, data for the two subsequent years v	ill be extracted; if r	not, enter data for the two subsequent years.	
	Ending Fund Balance			
	General Fund			
	Projected Year Totals '			
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status		
rent Year (2017-18)	2,993,990.00	Met	_	
: Subsequent Year (2018-19)	2,557,702.00	Met		
l Subsequent Year (2019-20)	2,199,995.00	Met		
2. Companie au of the Dietrictic En	ding Fund Balance to the Standard			
-2. Comparison of the district's En	ung Fund Balance to the Standard		and the second s	
TA ENTRY: Enter an explanation if the st	andard is not met.			
•		nd two subsequen	fiscal years.	
•	andard is not met. al fund ending balance is positive for the current fiscal year a	nd two subsequen	: fiscal years.	
ATA ENTRY: Enter an explanation if the st 1a. STANDARD MET - Projected gener		nd two subsequen	fiscal years.	
•		nd two subsequen	t fiscal years.	
1a. STANDARD MET - Projected gener		nd two subsequen	t fiscal years.	
1a. STANDARD MET - Projected gener		nd two subsequen	t fiscal years.	
a. STANDARD MET - Projected gener		nd two subsequen	t fiscal years.	
ia. STANDARD MET - Projected gener		nd two subsequen	t fiscal years.	
a. STANDARD MET - Projected gener		nd two subsequen	t fiscal years.	
Ia. STANDARD MET - Projected gener		nd two subsequen	t fiscal years.	
Explanation: (required if NOT met)	al fund ending balance is positive for the current fiscal year a			
Explanation: (required if NOT met)				
Explanation: (required if NOT met) B. CASH BALANCE STANDARI	al fund ending balance is positive for the current fiscal year a			
Explanation: (required if NOT met) B. CASH BALANCE STANDARI	al fund ending balance is positive for the current fiscal year a D: Projected general fund cash balance will be pos			
1a. STANDARD MET - Projected gener Explanation: (required if NOT met) B. CASH BALANCE STANDARI -1. Determining if the District's En	al fund ending balance is positive for the current fiscal year a			
1a. STANDARD MET - Projected gener Explanation: (required if NOT met) B. CASH BALANCE STANDARI -1. Determining if the District's En	al fund ending balance is positive for the current fiscal year and the current fiscal year.			
Explanation: (required if NOT met) B. CASH BALANCE STANDARI	al fund ending balance is positive for the current fiscal year and the current fiscal			
Explanation: (required if NOT met) B. CASH BALANCE STANDARI 1. Determining if the District's En	al fund ending balance is positive for the current fiscal year and comment of the current fiscal year and comments of the current fiscal year.			
Explanation: (required if NOT met) B. CASH BALANCE STANDARI -1. Determining if the District's Environment of the District's	al fund ending balance is positive for the current fiscal year and the current fiscal	tive at the end o		
a. STANDARD MET - Projected gener Explanation: (required if NOT met) B. CASH BALANCE STANDARI -1. Determining if the District's En. TA ENTRY: If Form CASH exists, data w Fiscal Year rrent Year (2017-18)	al fund ending balance is positive for the current fiscal year and fund ending balance is positive ding Cash Balance is Positive Ending Cash Balance General Fund (Form CASH, Line F, June Column)	tive at the end o		
Explanation: (required if NOT met) B. CASH BALANCE STANDARI -1. Determining if the District's Enum TA ENTRY: If Form CASH exists, data we remain the company of the compa	al fund ending balance is positive for the current fiscal year and the current fiscal year.	tive at the end o		

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	D	istrict ADA		
5% or \$66,000 (greater of)	0	to	300	
4% or \$66,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400 001	and	over	

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)		395	395
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount
 (\$66,000 for districts with less than 1,001 ADA, else 0)
 District's Reserve Standard
 (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
6,293,413.00	6,151,809.00	6,211,120.00
6,293,413.00	6,151,809.00	6,211,120.00
4%	4%	4%
251,736.52	246,072.36	248,444.80
66,000.00	66,000.00	66,000.00
251,736.52	246,072.36	248,444.80

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.

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IOC.	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.

Reserv	re Amounts	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2017-18)	(2018-19)	(2019-20)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	630,000.00	640,000.00	640,000.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	1,827,306.00	1,310,544.00	912,427.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	00.0	0,00
_	(Form MYPI, Line E1d)	0.00	0.00	. 0,00
5.	Special Reserve Fund - Stabilization Arrangements	0.00	0.00	0.00
_	(Fund 17, Object 9750) (Form MYP1, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties		0.00	0.00
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	2,457,306.00	1,950,544,00	1,552,427.00
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	39.05%	31.71%	24.99%
	District's Reserve Standard			
	(Section 10B, Line 7):	251,736.52	246,072.36	248,444.80
				B. 0 - 4
	Status:	Met	Met	Met

10D. Comparison	of District Reserve	Amount to the Standard

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

1	STANDARD MET -	Available reserves	have met the standar	d for the current	year and two subset	quent fiscal years.

Explanation: (required if NOT met)	

SUP.	PLEMENTAL INFORMATION
ا ۲۸ تـــ	ENTRY; Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No
1b,	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
۵.	If Yes, identify the interfund borrowings:
\$4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act
	(e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

-5.0% to +5.0% District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000 S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated. Percent First Interim **Budget Adoption** Status Change Amount of Change (Form 01CS, Item S5A) Projected Year Totals Description / Fiscal Year Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) Not Met 78,549.00 (167,468.00) (246,017.00) 46.9% Current Year (2017-18) (1,717.00)Met (221,000.00) -0.8% 1st Subsequent Year (2018-19) (222,717.00)Not Met (49,321.00) (151,000.00) -24.6% 2nd Subsequent Year (2019-20) (200,321.00) Transfers In. General Fund * Met 0.00 0.00 0.0% 0.00 Current Year (2017-18) Met 0.00 0.0% 0.00 0.00 1st Subsequent Year (2018-19) 0.00 Met 0.00 0.0% 0.00 2nd Subsequent Year (2019-20) Transfers Out, General Fund * 1c. 302,144.00 -11.9% (40,923.00)Not Met 343,067.00 Current Year (2017-18) Not Met (43,169,00) 75,000.00 -36.5% Subsequent Year (2018-19) 118,169.00 Met 75,000.00 7.2% 5.056.00 69,944.00 Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the Nο general fund operational budget? * 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. 17/18: Additional contributions required from the Unrestricted to Restricted programs. .19/20: Restricted programs not continuing in 2nd out year Explanation: reduced the necessary contributions from unrestricted. (required if NOT met) MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met) Sierra-Plumas Joint Unified Sierra County

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lc.	NOT MET - The projected to Identify the amounts transfe the transfers.	ransfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or supsequent two listed years. Fred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating
	Explanation: (required if NOT met)	17/18: Transfers out for capital outlay were reduced for the Loyalton High School Site. Downleville HVAC replacement increased. 18/19: Transfers out reduced for all other programs except Cafeteria. 18/19 and 19/20 transfers out anticipated to be for Cafeteria program
1d.	NO - There have been no c	apital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	

\$6. 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 commitm	ents, multiyear	debt agreements, and new program	is or contracts that result in tor	g-term obligations.	
S6A. Identification of the Distri	ct's Long-ter	m Commitments			
DATA ENTRY: If Budget Adoption da Extracted data may be overwritten to all other data, as applicable.	ata exist (Form update long-te	01CS, Item S6A), long-term committ im commitment data in item 2, as aj	ment data will be extracted and pplicable. If no Budget Adoptio	i it will only be necessary to click the n data exist, click the appropriate bu	appropriate button for item 1b. ttons for items 1a and 1b, and enter
a. Does your district have lo (If No, skip items 1b and			No		
b. If Yes to Item 1a, have no since budget adoption?	b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?				
If Yes to Item 1a, list (or upd benefits other than pensions	ate) all new an (OPEB); OPE	d existing multiyear commitments ar B is disclosed in Item S7A.	nd required annual debt service	e amounts. Do not include long-term	commitments for postemployment
T	# of Years		CS Fund and Object Codes Us	ed For: bt Service (Expenditures)	Principal Balance as of July 1, 2017
Type of Commitment Capital Leases	Remaining	Funding Sources (Revenue	es) <u>De</u>	Bt Octores (Experience os)	
Certificates of Participation					
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans			Accrued Vacation		12,862
Compensated Absences	1 1	Seneral Unrestricted Revenue	Accided Vacado		
Other Long-term Commitments (do r	not include OPE	EB):			
	1				
	 				
					
					40,000
TOTAL:					12,862
		Prior Year (2016-17) Annual Payment	Current Year (2017-18) Annual Payment	1st Subsequent Year (2018-19) Annual Pay	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Type of Commitment (contin	nued)	(P & I)	(P&I)	(P & I)	(r & i)
Capital Leases	-	-			
Certificates of Participation General Obligation Bonds	İ				
Supp Early Retirement Program	İ				
State School Building Loans	[
Compensated Absences	[22,964	12,862		0 0
Other Long-term Commitments (con	tinued):				
		<u> </u>			
		-			
Total Ann	ual Payments:	22,964	12,862		0 0
		ased over prior year (2016-17)?	No	No	No

S6B. Comparison of the District	's Annual Payments to Prior Year Annual Payment
A ENTRY: Enter an explanation if	
1a. No - Annual payments for long	g-term commitments have not increased in one or more of the current and two subsequent fiscal years.
Explanation: (Required if Yes to increase in total annual payments)	
SGC. Identification of Decreases	to Funding Sources Used to Pay Long-term Commitments
	es or No button in Item 1; if Yes, an explanation is required in Item 2.
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)	

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

S7A.	Identification of the District's Estimated Unfunded Liability for Postems	ployment Benefits Other Than Pen	sions (OPEB)	
DATA First I	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adopt nterim data in items 2-4.	tion data that exist (Form 01CS, Item S7.	A) will be extracted; otherwise, ente	r Budget Adoption and
1.	a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes		
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?			
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	No No		
2.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL)	Budget Adoption (Form 01CS, Item S7A) 1,033,624.00 1,033,624.00	First Interim 1,033,624.00 1,033,624.00	
	Are AAL and UAAL based on the district's estimate or an actuarial valuation? If based on an actuarial valuation, indicate the date of the OPEB valuation.	Actuarial Jul 01, 2014	Actuarial Jul 01, 2014	
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) b. OPEB amount contributed (for this purpose, include premiums paid to a self-ins (Funds 01-70, objects 3701-3752) Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) d. Number of retirees receiving OPEB benefits Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2018-19) 2nd Subsequent Year (2018-20)	Budget Adoption (Form 01CS, Item S7A) 133,535.00 133,535.00 133,535.00 133,535.00 surance fund) 0.00 0.00 0.00 0.00 89,800.00 87,681.00 82,405.00	First Interim 133,535.00 133,535.00 133,535.00 0.00 0.00 0.00 0.00 89,800.00 87,681.00 82,405.00	
4.	Comments:			

\$7 <u>B.</u> I	dentification of the District's Unfunded Liability for Self-insuran	ice Programs
. A E		get Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)	Budget Adoption (Form 01CS, Item S7B) First Interim
	 b. Amount contributed (funded) for self-insurance programs Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20) 	
٠.	Comments:	

S8. Status of Labor Agreements

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

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

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

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

S8A.	Cost Analysis of District's Labor Ag	greements - Certificated (Non-mar	nagement) Employe	es		
DATA	ENTRY: Click the appropriate Yes or No	button for "Status of Certificated Labor A	greements as of the Pr	evious Reportir	ng Period." There are no extraction	ons in this section.
Status	of Certificated Labor Agreements as o	of the Previous Reporting Period			1	
Vere a	all certificated labor negotiations settled a	• .	dian COD	No]	
		mplete number of FTEs, then skip to sec tinue with section S8A.	RION SOB.			
	11 140, 0011	tinde with Section Con.				
ertifi	cated (Non-management) Salary and B	enefit Negotiations Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
		(2010 11)	(2017-10)		(2010 10)	(2010 20)
	er of certificated (non-management) full- quivalent (FTE) positions	24.4		25.4	25.4	25 .
1a.	Have any salary and benefit negotiation	s been settled since budget adoption?		No		
	If Yes, and	d the corresponding public disclosure do	cuments have been file	d with the COE	, complete questions 2 and 3.	
		d the corresponding public disclosure do aplete questions 6 and 7.	ocuments have not beer	n filed with the (COE, complete questions 2-5,	
"ካ.	Are any salary and benefit negotiations If Yes, co	still unsettled? mplete questions 6 and 7.	-	Yes		
leasti	ations Settled Since Budget Adoption					
2a.		a), date of public disclosure board meeti	ng:		7	
					-	
2b.		o), was the collective bargaining agreem	ent			
	certified by the district superintendent a	nd cnier business οπισίαι? te of Superintendent and CBO certificati	00:		-	
	11 100, 44	to dispersionality and obo constant	OII.		_	
3.	Per Government Code Section 3547.5(c), was a budget revision adopted				
	to meet the costs of the collective bargs If Yes, dat	ining agreement? te of budget revision board adoption:		n/a	_	
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:		Current Year		1st Subsequent Year	2nd Subsequent Year
	•		(2017-18)		(2018-19)	(2019-20)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear				
		One Year Agreement				
	Total cost	of salary settlement				
	% change	in salary schedule from prior year				
		Multiyear Agreement				
	Total cost	of salary settlement	·			, , , , , , , , , , , , , , , , , , ,
		in salary schedule from prior year rext, such as "Reopener")				
	Identify th	e source of funding that will be used to	support multiyear salary	commitments:		
	<u> </u>					
	1					

iations Not Settled			
Cost of a one percent increase in salary and statutory benefits	24,453		
	Current Year	1st Subsequent Year	2nd Subsequent Year (2019-20)
			0
Amount included for any tentative salary schedule increases			
icated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
		1	Vac
Are costs of H&W benefit changes included in the interim and MYPs?			Yes 531,234
Total cost of H&W benefits			75.0%
Percent of H&W cost paid by employer			1.0%
Percent projected change in H&W cost over prior year	1.0%	1.0%	1,0%
Budget Adoption ny new costs negotiated since budget adoption for prior year ments included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:	No		
ficated (Non-management) Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
· · · · · · · · · · · · · · · · · · ·			
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
	48,545	49,759	51,003
	2,5%	2.5%	2.5%
	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are savings from attrition included in the budget and MYPs?	No	No	No No
Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	No	No	No
ificated (Non-management) - Other other significant contract changes that have occurred since budget adoption ar	nd the cost impact of each change (i.e.	., class size, hours of employment, lea	ye of absence, bonuses, etc.):
	Amount included for any tentative salary and statutory benefits Amount included for any tentative salary schedule increases Icated (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 Ficated (Non-management) Prior Year Settlements Negotiated by Budget Adoption In new costs negotiated since budget adoption for prior year ments included in the interim? If Yes, amount of new costs included in the interim and MYPs if Yes, explain the nature of the new costs: Ficated (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 Ficated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Cost of a one percent increase in salary and statutory benefits Current Year (2017-18) Current Year (2017-18) Current Year (2017-18) Current Year (2017-18) Current Year (2017-18) Current Year (2017-18) Current Year (2017-18) Current Year (2017-18) Yes Total cost of H&W benefit changes included in the interim and MYPs? Total cost of H&W benefits Percent of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year flicated (Non-management) Prior Year Settlements Negotiated Budget Adoption If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: flicated (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 flicated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? No No	Cost of a one percent increase in salary and statutory benefits Current Year 1st Subsequent Year (2017-18) (2018-19) Amount included for any tentative salary schedule increases Current Year (2017-18) (2018-19) Current Year 1st Subsequent Year (2018-19) Current Year (2018-19) Current Year 1st Subsequent Year (2018-19) Yes Yes Yes Yes Yes Yes Yes Yes Yes Percent of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year 1.0% 1.0% 1.0% If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year Settlements Negotisted Budget Adoption Prior Year Settlements Negotisted Budget Adoption Prior Year Settlements included in the Interim Prior Year Settlements included in the Interim Prior Year Settlements included in the Interim Prior Year Settlements included in the Interim Prior Year Settlements included in the Interim Prior Year Settlements Included In the Interim Prior Year Settlements Included Interiments included Interiments Included Int

S8B.	Cost Analysis of District's Labor Ag	reements - Classified (Non-m	anagement) E	mployees			
, - iA	ENTRY: Click the appropriate Yes or No b	utton for "Status of Classified Labo	r Agreements a	s of the Previous	Reporting	Period." There are no extract	ions in this section.
			section S8C.	No			
Classi	fied (Non-management) Salary and Ben	Prior Year (2nd Interim)		nt Year		1st Subsequent Year	2nd Subsequent Year
	er of classified (non-management) ositions	(2016-17)	(20	17-18) 24.8		(2018-19)	(2019-20)
1a.	If Yes, and	s been settled since budget adoptio the corresponding public disclosur the corresponding public disclosur plete questions 6 and 7.	e documents ha	No ave been filed with ave not been filed	the COE, with the C	complete questions 2 and 3. OE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations s	still unsettled? oplete questions 6 and 7,		Yes			
Negoti 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a), date of public disclosure board m	eeting:				
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent an If Yes, date				- ,		
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargai If Yes, date	-	;	n/a			
4.	Period covered by the agreement:	Begin Date:] E	nd Date:		
	Salary settlement:			nt Year 17-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Is the cost of salary settlement included a projections (MYPs)?	in the interim and multiyear					
		One Year Agreement of salary settlement					
	•	in salary schedule from prior year [or Multiyear Agreement of salary settlement					
		in salary schedule from prior year text, such as "Reopener")					
	Identify the	source of funding that will be used	to support mult	iyear salary comr	nitments:		
Negotia	ations Not Settled	_					
6.	Cost of a one percent increase in salary	and statutory benefits	Curro	11,280 nt Year		1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative salary	schedule increases		17-18) 0		(2018-19)	(2019-20)

Are 2. Tota 3. Perc	Non-management) Health and Welfare (H&W) Benefits		1st Subsequent Year	2nd Subsequent Year
 Tota Pero 	species of LIGHT homeful changes in student in the interior and \$4500.00	(2017-18)	(2018-19)	(2019-20)
3. Pero	costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
	Il cost of H&W benefits	244,115	245,835	247,599
	ent of H&W cost paid by employer	67.0%	67.0%	67.0%
4. Perc	cent projected change in H&W cost over prior year	1.0%	1.0%	1.0%
Classified (f Since Budge	Non-management) Prior Year Settlements Negotiated et Adoption			
Are any new settlements i	costs negotiated since budget adoption for prior year ncluded in the interim?	No		
	es, amount of new costs included in the interim and MYPs es, explain the nature of the new costs:			
Classified (N	lon-management) Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year
JI DOMECE (I	Ton-management step and obtainin Adjustments	(2017-18)	(2016-19)	(2019-20)
	step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
	of step & column adjustments	12,552	17,584	18,024
Perc	ent change in step & column over prior year	4.0%	3.0%	3.0%
Classified (N	ion-management) Attrition (layoffs and retirements)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are	savings from attrition included in the interim and MYPs?	No	No	No
	additional H&W benefits for those laid-off or retired loyees included in the interim and MYPs?	No	No	No

S8C. Cost Analysis of District's Labor Agre	ements - Management/Super	visor/Confidential Em	ployees			
A ENTRY: Click the appropriate Yes or No butt unis section.	on for "Status of Management/Sup	pervisor/Confidential Labo	Agreement	s as of the Previous Reporting Peri	od," There are no extractions	
Status of Management/Supervisor/Confidential Were all managerial/confidential labor negotiations if Yes or ri/a, complete number of FTEs, the If No, continue with section S8C.	settled as of budget adoption?	vious Reporting Period	No			
Management/Supervisor/Confidential Salary and	d Benefit Negotiations Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
Number of management, supervisor, and confidential FTE positions	4.9		2.9	2.9	2.9	
· ·	lete question 2.	?	No			
1b. Are any salary and benefit negotiations sti	ete questions 3 and 4. Il unsettled? lete questions 3 and 4.		Yes			
Negotiations Settled Since Budget Adoption 2. Salary settlement:		Current Year (2017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
Is the cost of salary settlement included in projections (MYPs)?	_	X=2,7, 43,7				
Change in s	salary settlement alary schedule from prior year ext, such as "Reopener")					
Negotiations Not Settled 3. Cost of a one percent increase in salary a			4,800			
	chedule increases	Current Year (2017-18)	0	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
Amount included for any tentative salary s	Circuite ilicreases [2nd Subsequent Year	
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	· r	Current Year (2017-18)		1st Subsequent Year (2018-19)	(2019-20)	
Are costs of H&W benefit changes include Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost ov		Yes 9 74.0% -10.0%	1,030	Yes 95,582 71.0% 5.0%	Yes 100,361 68.0% 5.0%	
Management/Supervisor/Confidential Step and Column Adjustments		Current Year (2017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
 Are step & column adjustments included i Cost of step & column adjustments Percent change in step and column over p 		Yes 2.0%	3,846	Yes 3,997	Yes 3,467	
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	_	Current Year (2017-18)		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
Are costs of other benefits included in the Total cost of other benefits Percent change in cost of other benefits o	*	No		No	No	

Sierra-Plumas Joint Unified Sierra County

2017-18 First Interim General Fund School District Criteria and Standards Review

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S9. Status of Other Funds

77.	Analyze the status of other funds that may have negative fund balances at the end of interim report and multiyear projection for that fund. Explain plans for how and when t	the current fiscal year. If any other fund has a projected negative fund balance, prepare an 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 to	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?	No
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures each fund.	s, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for
2.	If Yes, identify each fund, by name and number, that is projected to have a negative explain the plan for how and when the problem(s) will be corrected.	ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and

DDITIONAL FISCAL INDICATORS

2017-18 First Interim General Fund School District Criteria and Standards Review

•	and the second s	to the first control of the second control of the second for second first
may ale	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to art the reviewing agency to the need for additional review.	
DATA E	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically comple	eted 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,	No
	are used to determine Yes or No)	
	,	
A2.	Is the system of personnel position control independent from the payroll system?	
		Yes
A3.	ts enrollment decreasing in both the prior and current fiscal years?	No
Δ4	Are new charter schools operating in district boundaries that impact the district's	
,,,,	enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current	No
	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?	No
	<u> </u>	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or	
AU.	retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
		165
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	
Au.	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business	
	official positions within the last 12 months?	No
Miner	providing comments for additional fiscal indicators, please include the item number applicable to each o	comment.

	Comments: (optional)	
	(Optional)	
End	of School District First Interim Criteria and Standards Review	

Gen Fund Budget Comparison Worksheet

Materiality Threshold

⁰ /₀:			Unrest	tricted			Restricted				Total				
	Year:	17/18	17/18	Pos (Neg)	%		17/18	17/18	Pos (Neg)	%		17/18	17/18	Pos (Neg)	%
		Adopted	FIRST				Adopted	FIRST				Adopted	FIRST		
	Period:	Budget	INTERIM	Difference	Change		Budget	INTERIM	Difference	Change		Budget	INTERIM	Difference	Change
Revenues															
LCFF	3010-8099	4,881,589	4,832,880	(48,709)	-1.00%		=	=	-			4,881,589	4,832,880	(48,709)	-1.00%
Federal Revenues	3100-8299	80,000	80,000	-	0.00%		111,657	101,543	(10,114)	-9.06%		191,657	181,543	(10,114)	-5.28%
State Revenues	3300-8599	61,215	114,332	53,117	86.77% 1	l	500,189	222,072	(278,117)	-55.60% 4		561,404	336,404	(225,000)	-40.08%
Local Revenues	3600-8799	233,784	233,784	-	0.00%		2,454	12,454	10,000	407.50% 2	2	236,238	246,238	10,000	4.23%
Total Revenues		5,256,588	5,260,996	4,408	0.08%		614,300	336,069	(278,231)	-45.29%		5,870,888	5,597,065	(273,823)	-4.66%
Expenditures															
Certificated Salaries	.000-1999	1,732,889	1,784,060	51,171	2.95%		152,591	144,963	(7,628)	-5.00%		1,885,480	1,929,023	43,543	2.31%
Classified Salaries	2000-2999	724,701	766,578	41,877	5.78%		51,388	74,975	23,587	45.90% 5	5	776,089	841,553	65,464	8.44%
Benefits & Taxes	3000-3999	1,064,837	1,149,832	84,995	7.98%		227,449	236,649	9,200	4.04%		1,292,286	1,386,481	94,195	7.29%
Materials & Supplies	1000-4999	250,117	294,312	44,195	17.67% 1	l	24,498	42,824	18,326	74.81%	5	274,615	337,136	62,521	22.77%
Operating Expenditus	rei000-5999	1,105,137	1,113,291	8,154	0.74% 1	l	62,850	77,055	14,205	22.60% 7	7	1,167,987	1,190,346	22,359	1.91%
Capital Outlay	5000-6599	101,298	101,298	-	0.00%		258,777	100,982	(157,795)	-60.98% 8	3	360,075	202,280	(157,795)	-43.82%
Other Outgo	7100-7299,														
	7400-7499	104,450	104,450	-	0.00%		-	-	-	27 222/		104,450	104,450	-	0.00%
Other Outgo	'300-7399	(4,215)	(5,270)	(1,055)	25.03% 3	3	4,215	5,270	1,055	25.03% 3	5				
Total Expenditures		5,079,214	5,308,551	229,337	4.52%		781,768	682,718	(99,050)	-12.67%		5,860,982	5,991,269	130,287	2.22%
Rev less Exp		177,374	(47,555)	(224,929)	-126.81%		(167,468)	(346,649)	(179,181)	106.99%		9,906	(394,204)	(404,110)	-4079.45%
Other Sources/Uses															
Transfers In	3910-8979	-	-	-			-	-	-			-	-	-	
Contributions	3980-8999	(167,468)	(246,017)	(78,549)	46.90%)	167,468	246,017	78,549	46.90% 9)	-	-	-	
Transfers Out	'610-7699	343,067	302,144	(40,923)	-11.93% 1	10	-	-	-			343,067	302,144	(40,923)	-11.93%
Total Other Sources	· -	(510,535)	(548,161)	(37,626)	7.37%		167,468	246,017	78,549	46.90%		(343,067)	(302,144)	40,923	-11.93%
Change in Fund Bal		(333,161)	(595,716)	(262,555)	78.81%		-	(100,632)	(100,632)			(333,161)	(696,348)	(363,187)	109.01%
Beg Fund Bal		-	3,589,706	3,589,706			-	100,632	100,632			-	3,690,338	3,690,338	
Adjustments Adj Beg Fund Bal			3,589,706	3,589,706				100,632	100,632			-	3,690,338	3,690,338	
End Fund Bal		(333,161)	2,993,990	3,327,151	-998.66%			100,032	100,032			(333,161)	2,993,990	3,327,151	-998.66%
Non Spendable	•	3,400	3,400	3,327,131	220.0070						- 1	3,400	3,400	5,527,151	220.0070
Restricted		5,100	5,100	_			_	_	_			5,100	5,100	_	
Comitted		518,756	533,284	14,528	2.80%				_			518,756	533,284	14,528	2.80%
Assigned		510,750	555,207	11,020	2.0070				_			510,750	-	11,020	2.0070
REU		621,000	630,000	9,000					_			621,000	630,000	9,000	1.45%
Unassigned		(1,476,317)	1,827,306	3,312,623	-224.38%	•	_	_				(1,476,317)	1,827,306	3,312,623	-224.38%
- Imoorginea		(1,110,011)	1,027,000	3,012,020	22 1.00 / 0						, l	(2,170,017)	1,027,030	3,012,020	22 370

REU is: 10.0% 10.0%

Tickmark Legend

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

Materiality Threshold										
\$: 0			2017/18			2018/19			2019/20	
⁰ / ₀ : 0 ⁰ / ₀			Budget			MYP			MYP	
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	n	C	D	E	F	G	Н	
Revenues		A	В	C	Д	E	Г	G	н	I
Revenue Limit Funding	8010-8099	4,832,880	_	4,832,880	4,961,336	_	4,961,336	5,099,228	_	5,099,228
Federal Revenues	8100-8299	80,000	101,543	181,543	80,000	101,543	181,543	80,000	101,543	181,543
State Revenues	8300-8599	114,332	222,072	336,404	114,332	222,072	336,404	114,332	222,072	336,404
Local Revenues	8600-8799	233,784	12,454	246,238	233,784	2,454	236,238	233,784	2,454	236,238
Contributions	8980-8999	(246,017)	246,017	-	(391,092)	391,092	-	(398,515)	398,515	-
Total Revenues		5,014,979	582,086	5,597,065	4,998,360	717,161	5,715,521	5,128,829	724,584	5,853,413
Expenditures										
Certificated Salaries	1000-1999	1,784,060	144,963	1,929,023	1,819,741	146,858	1,966,599	1,856,136	148,791	2,004,927
Classified Salaries	2000-2999	766,578	74,975	841,553	774,244	75,510	849,754	781,987	76,049	858,036
Benefits & Taxes	3000-3999	1,149,832	236,649	1,386,481	1,157,582	241,500	1,399,082	1,165,332	246,451	1,411,783
Materials & Supplies	4000-4999	294,312	42,824	337,136	294,312	42,824	337,136	294,312	42,824	337,136
Operating Expenditures	5000-5999	1,113,291	77,055	1,190,346	1,113,291	77,055	1,190,346	1,113,291	77,055	1,190,346
Capital Outlay	6000-6599	101,298	100,982	202,280	101,298	128,144	229,442	101,298	128,144	229,442
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(5,270)	5,270	-	(5,270)	5,270	-	(5,270)	5,270	-
Transfers Out	7600-7629	302,144		302,144	75,000	-	75,000	75,000	-	75,000
Total Expenditures		5,610,695	682,718	6,293,413	5,434,648	717,161	6,151,809	5,486,536	724,584	6,211,120
Rev less Exp		(595,716)	(100,632)	(696,348)	(436,288)	-	(436,288)	(357,707)	-	(357,707)
Change in Fund Bal		(595,716)	(100,632)	(696,348)	(436,288)	-	(436,288)	(357,707)	-	(357,707)
Beg Fund Bal		3,589,706	100,632	3,690,338	2,993,990		2,993,990	2,557,702		2,557,702
Adjustments		3,369,700	100,032	3,090,336	2,993,990	-	2,993,990	2,337,702	-	2,337,702
Adj Beg Fund Bal		3,589,706	100,632	3,690,338	2,993,990	-	2,993,990	2,557,702		2,557,702
End Fund Bal		2,993,990	100,032	2,993,990	2,557,702		2,557,702	2,199,995	-	2,199,995
Non Spendable		3,400	-	3,400	3,400		3,400	3,400	-	3,400
Restricted		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Comitted		533,284	-	533,284	603,758		603,758	644,168		644,168
Assigned		333,404	-	333,404	005,756		005,750	044,100		044,100
REU		630,000	-	630,000	640,000		640,000	640,000	-	640,000
Unassigned		1,827,306		1,827,306	1,310,544		1,310,544	912,427		912,427
Chassigned		1,027,500	-	1,027,500	1,510,577	-	1,010,014	7145T41	-	712,721

Sierra-Plumas Joint Unified School District



First Interim Budget 2017/18

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

Sierra-Plumas Joint Unified School District

2017-2018 First Interim Actuals as of October 31, 2017 Presented December 12, 2017

The First Interim budget report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well



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

higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

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

Deficit Spending Detail:

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

Deficit Spending Reduction Plan:

- Contributions
 - Contributions from the General Fund Unrestricted side to the Restricted side will be reviewed in detail. Restricted programs will be evaluated and adjusted as necessary to reduce the contributions necessary to operate the programs where possible.
- Salaries & Benefits
 - O 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
 - o Materials & Supplies budget will be reduced in 2018/19 by 14%. Flat spending level will be held for 2019/20.
 - Operating and Services Expenses will be reduced in 2018/19 by 30%. Flat spending level will be held for 2019/20.

Reduction Plan Objectives:

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

Student Attendance/Enrollment

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

REVENUE

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

Local Control Funding Formula

Favorable
(Unfavorable)
(\$19,506)
Plan (EPA) (<u>\$29,203)</u>
(\$48,709)

Federal Revenue

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

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

Other State Revenue

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

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

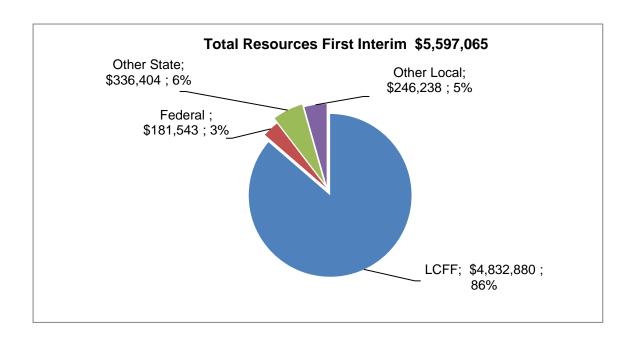
Local Revenue and Other Financing Sources

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

Funding Description

SUMS Grant

Favorable (<u>Unfavorable</u>) \$10,000



Revenue Comparison Chart

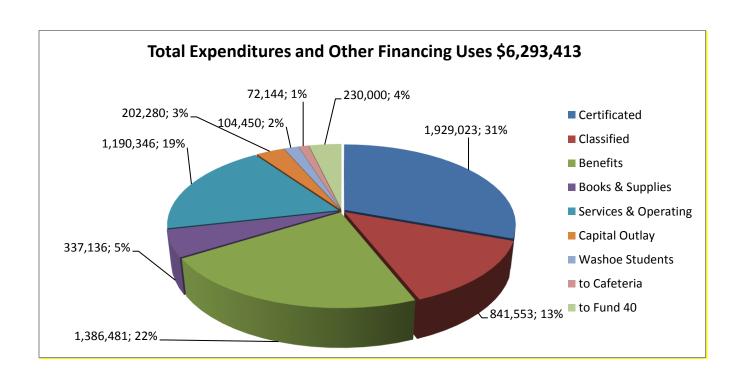
Description	2012 2014	2014 2015	2015 2016	2017	2017 2010	2017 2010
Description	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2017-2018
	Actuals	Actuals	Actuals	Unaudited	Adopted	First
					Budget	Interim
LCFF/Revenue Limit	\$3,981,735	\$4,419,316	\$4,299,198	\$4,375,086	\$4,881,589	\$4,832,880
Federal	569,490	565,413	604,893	196,433	191,657	181,543
Other State	166,326	186,922	444,480	713,839	561,404	336,404
Local	224,078	281,903	266,170	279,181	236,238	246,238
Transfer in-Fund 35	0	269,468	0	0	0	0
Property Proceeds	467,749	25,001	0	0	0	0
Total	5,409,378	\$5,748,023	\$5,614,741	\$5,564,539	\$5,870,888	\$5,597,065

General Fund Expenditures and Financing Uses:

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

Expenditures:

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



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

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

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

Multi-Year

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

Other Comments

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

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