

AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
March 13, 2018

Immediately following the 6:00 pm meeting of the Sierra County Board of Education  
Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118

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

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

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

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

A. CALL TO ORDER

(Please be advised that this meeting will be recorded.)

B. ROLL CALL

C. APPROVAL OF AGENDA

D. BOARD ORGANIZATION

1. Appoint SPJUSD Vice President

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
  - a. School Safety Update
  - b. Report on Northern California Superintendents Meeting
  - c. Facilities Update
2. Business Report
  - a. Account Object Summary-Balance from 07/01/17 to 2/28/2018\*\*
  - b. Sixth Month Enrollments for the 2017-2018 School Year\*\*
  - c. Update on new phone system
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

F. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held February 13, 2018\*\*
2. Approval of Board Report – Checks Dated 02/01/2018 through 02/28/2018\*\*
3. Approval of Assignment of John Smith, Downieville School 2017-2018 Varsity Boys Basketball Coach

G. ACTION ITEMS

Sierra-Plumas Joint Unified School District  
Governing Board Agenda

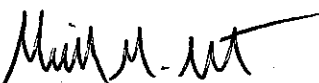
1. New Business

- a. Approval of Safe Schools Plan, annual revisions<sup>^^</sup> (Grant) (this plan can be found in its entirety on our website, [http://www.sierracountyofficeofeducation.org/upload/?action=viewer&path=SCHOOL\\_SAFETY\\_PLAN/&file=2018\\_v.9\\_SAFE\\_SCHOOLS\\_PLAN.pdf](http://www.sierracountyofficeofeducation.org/upload/?action=viewer&path=SCHOOL_SAFETY_PLAN/&file=2018_v.9_SAFE_SCHOOLS_PLAN.pdf))
- b. 2018-2019 School Calendar<sup>^^</sup> (Grant)
- c. Approval of 2017-2018 Second Interim Actuals as of January 31, 2018<sup>\*\*</sup> (Griesert)
- d. Contract for Control System at Loyalton Elementary School<sup>\*\*</sup> (Griesert)
- e. Discussion and possible approval of California School Boards Association Resolution for Full and Fair Funding<sup>\*\*</sup> (Grant)
- f. Discussion and possible approval of Sierra County and SPJUSD Memorandum of Understanding with Holy Rosary Catholic Church and Holy Family Catholic Parish<sup>\*\*</sup> (Grant)
- g. Presentation from Curriculum Coordinator Megan Meschery (10-15 minutes) (Grant)
- h. Approval of Assignment of Brian Devlin, Loyalton Schools Plant Maintenance Worker, .5 FTE, 20 hours weekly, effective March 6, 2018 (Grant)
- i. Approval of California Department of Education J-13 Report for 2017-2018 school closure days<sup>\*\*</sup> (Grant)

H. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on April 10, 2018, 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. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_

I. ADJOURN

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

\*\*enclosed  
\*handout  
<sup>^^</sup>County agenda backup

Balances through February						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD</b>						
1100	Teachers Salaries	1,580,899.00	1,618,624.00	613,030.32	968,902.05	36,691.63
1115	Extra Duty Hourly	5,000.00	5,000.00		3,410.00	1,590.00
1120	Certificated Substitutes	23,161.00	28,383.00		30,350.00	1,967.00-
1300	Certificated Superv/Admin Sala	220,570.00	221,166.00	74,519.68	144,839.36	1,806.96
1310	Teacher In Charge/Head Teacher	16,000.00	16,000.00		1,000.00	15,000.00
1900	Other Certificated Salaries	39,850.00	39,850.00	13,283.20	26,566.40	.40
	<b>Total for Object 1000</b>	<b>1,885,480.00</b>	<b>1,929,023.00</b>	<b>700,833.20</b>	<b>1,175,067.81</b>	<b>53,121.99</b>
2100	Instructional Aides Salaries	165,947.00	203,372.00	79,683.44	107,000.30	16,688.26
2115	Inst. Aide Extra Duty				205.37	205.37-
2120	Instructional Aides Substitute				5,154.98	5,154.98-
2200	Classified Support Salaries	285,754.00	306,146.00	84,692.78	179,980.81	41,472.41
2201	Bus Driver	65,294.00	63,246.00	11,221.55	27,841.33	24,183.12
2205	Per Diem - Same Day Travel		33.00		33.00	.00
2215	Classified Extra Duty				4,003.58	4,003.58-
2220	Classified Support Substitute	5,405.00	21,133.00		30,625.52	9,492.52-
2300	Classified Sup/Admin Salaries	88,827.00	88,981.00	28,889.00	58,588.00	1,504.00
2400	Clerical & Office Salaries	142,336.00	150,325.00	51,758.44	87,664.22	10,902.34
2420	Clerical & Office Sub Salaries				3,647.77	3,647.77-
2900	Other Classified Salaries	22,526.00	8,317.00	3,418.95	5,044.55	146.50-
	<b>Total for Object 2000</b>	<b>776,089.00</b>	<b>841,553.00</b>	<b>259,664.16</b>	<b>509,789.43</b>	<b>72,099.41</b>
3101	State Teachers Retirement Syst	397,392.00	406,836.00	96,978.00	159,673.16	150,184.84
3102	State Teachers Retirement Syst	10,328.00	8,072.00			8,072.00
3201	Public Employees Retirement Sy				175.50	175.50-
3202	Public Employees Retirement Sy	105,737.00	109,505.00	35,257.33	66,969.59	7,278.08
3212	Pers Pickup-Classified Employe	5,785.00				.00
3302					279.99-	279.99
3311	OASDI-Certificated Positions	16,843.00-	1,634.00		891.28	742.72
3312	OASDI-Classified Positions	49,896.00	51,892.00	15,607.61	30,893.79	5,390.60
3321	Medicare-Certificated Position	24,300.00	25,219.00	8,901.64	15,826.61	490.75
3322	Medicare-Classified Positions	11,918.00	12,155.00	3,650.23	7,260.23	1,244.54
3401	Health & Welfare -Certificated	381,226.00	449,921.00	176,954.28	272,961.68	5.04
3402	Health & Welfare-Classified Po	154,119.00	181,866.00	77,413.88	139,674.25	35,222.13-
3501	State Unemployment Insurance-C	940.00	976.00	350.40	610.04	15.56
3502	State Unemployment Insurance-	420.00	429.00	129.74	295.27	3.99
3601	Workers' Compensation Insuranc	68,598.00	63,426.00	22,289.84	37,647.00	3,489.16
3602	Workers' Compensation Insuranc	31,954.00	28,774.00	8,641.92	16,971.97	3,160.11

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2018, Period = 8, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through February						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
3901	Other Benefits, Certificated P	48,000.00	28,239.00		45,223.08	16,984.08-
3902	Other Benefits, Classified Pos	18,516.00	17,537.00		7,980.00	9,557.00
	<b>Total for Object 3000</b>	<b>1,292,286.00</b>	<b>1,386,481.00</b>	<b>446,174.87</b>	<b>802,773.46</b>	<b>137,532.67</b>
4100	Textbooks	63,634.00	63,634.00		8,784.61	54,849.39
4200	Books Other Than Textbooks			104.86	5,087.55	5,192.41-
4300	Class Mat'l and Supplies	32,064.00	46,900.00	5,788.36	20,701.51	20,410.13
4301	Class Consumable Mat'l	5,000.00	5,000.00	922.75	8,450.29	4,373.04-
4302	Class Paper/Toner	9,500.00	9,500.00	317.63	11,845.45	2,663.08-
4305	Other Student M&S	19,525.00	23,515.00	4,248.82	9,290.24	9,975.94
4320	Custodial Grounds Supplies	42,495.00	42,495.00	3,621.17	32,791.49	6,082.34
4330	Office Supplies	17,231.00	17,231.00	990.45	8,685.81	7,554.74
4350	Vehicle Maint. M&S	25,900.00	25,900.00	1,786.21	7,016.41	17,097.38
4351	Vehicle FUEL	25,525.00	25,525.00	15,985.23	12,754.98	3,215.21-
4399	M&S Misc -undesignated		40,000.00			40,000.00
4400	Non-Capital Equipment (Up to \$	33,741.00	37,436.00	2,540.44	78,071.69	43,176.13-
	<b>Total for Object 4000</b>	<b>274,615.00</b>	<b>337,136.00</b>	<b>36,305.92</b>	<b>203,480.03</b>	<b>97,350.05</b>
5100	Subagreement for Services	176,461.00	176,461.00	52,999.95	106,000.05	17,461.00
5200	Travel & Conferences	58,381.00	69,353.00	2,781.87	30,316.26	36,254.87
5300	Dues & Membership	9,026.00	9,063.00	824.20	8,623.40	384.60-
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		58,693.15	3,613.15-
5510	Power	90,183.00	91,652.00	38,982.29	50,491.71	2,178.00
5520	Garbage	12,813.00	12,813.00	4,011.60	3,056.08	5,745.32
5530	Water	64,350.00	64,350.00	22,690.13	29,731.87	11,928.00
5540	Propane	65,000.00	65,000.00	18,086.46	26,391.21	20,522.33
5590	Miscellaneous Utilities	15,500.00	15,500.00	8,466.76	6,533.24	500.00
5600	Rentals, Leases & Repairs	106,450.00	106,558.00	36,000.20	61,184.25	9,373.55
5800	Services & Operating Expense	4,300.00	4,300.00	750.00	1,050.00	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/Service	445,552.00	455,325.00	267,340.24	234,091.78	46,107.02-
5899	SCOE Interagency Reimburse			14,863.48	14,671.69	29,535.17-
5900	Communications	3,875.00	3,875.00		2,288.25	1,586.75
5910	Telephone-Monthly Service	17,252.00	17,252.00	3,952.65	3,699.06	9,600.29
5920	T Lines	4,800.00	4,800.00			4,800.00

Balances through February						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
5990	Other Communications	225.00	225.00		225.22	.22-
	<b>Total for Object 5000</b>	<b>1,167,987.00</b>	<b>1,190,346.00</b>	<b>483,307.32</b>	<b>659,712.02</b>	<b>47,326.66</b>
6200	Building & Improvements	114,545.00	28,394.00			28,394.00
6400	Equipment	135,655.00	135,655.00		27,923.80	107,731.20
6500	Equipment Replacement	109,875.00	38,231.00	22,928.65	24,247.10	8,944.75-
	<b>Total for Object 6000</b>	<b>360,075.00</b>	<b>202,280.00</b>	<b>22,928.65</b>	<b>52,170.90</b>	<b>127,180.45</b>
7110	Out-of-State Tuition	104,450.00	104,450.00			104,450.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	68,067.00	72,144.00			72,144.00
7619	Other Interfund Transfers Out	275,000.00	230,000.00		230,000.00	.00
	<b>Total for Object 7000</b>	<b>447,517.00</b>	<b>406,594.00</b>	<b>.00</b>	<b>230,000.00</b>	<b>176,594.00</b>
	<b>Total for Fund 01 and Expense accounts</b>	<b>6,204,049.00</b>	<b>6,293,413.00</b>	<b>1,949,214.12</b>	<b>3,632,993.65</b>	<b>711,205.23</b>
<b>Fund 13 - Cafeteria</b>						
2200	Classified Support Salaries	70,721.00	74,249.00	31,892.01	41,914.54	442.45
2215	Classified Extra Duty				200.51	200.51-
2220	Classified Support Substitute				1,056.50	1,056.50-
	<b>Total for Object 2000</b>	<b>70,721.00</b>	<b>74,249.00</b>	<b>31,892.01</b>	<b>43,171.55</b>	<b>814.56-</b>
3202	Public Employees Retirement Sy	8,372.00	8,914.00	3,549.24	5,379.08	14.32-
3312	OASDI-Classified Positions	4,224.00	4,444.00	1,913.13	2,581.16	50.29-
3322	Medicare-Classified Positions	987.00	1,039.00	447.41	603.64	12.05-
3402	Health & Welfare-Classified Po	17,537.00	17,457.00	7,014.64	10,442.82	.46-
3502	State Unemployment Insurance-	36.00	38.00	15.94	21.54	.52
3602	Workers' Compensation Insuranc	2,648.00	2,461.00	1,059.30	1,429.18	27.48-
	<b>Total for Object 3000</b>	<b>33,804.00</b>	<b>34,353.00</b>	<b>13,999.66</b>	<b>20,457.42</b>	<b>104.08-</b>
4340	Food Service	9,011.00	9,011.00	2,824.14	2,260.47	3,926.39
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	45,758.00	45,758.00	14,610.80	32,669.54	1,522.34-
	<b>Total for Object 4000</b>	<b>59,769.00</b>	<b>59,769.00</b>	<b>17,434.94</b>	<b>34,930.01</b>	<b>7,404.05</b>
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	2,800.00	2,800.00	1,630.58	1,805.32	635.90-
5800	Services & Operating Expense	1,256.00	1,256.00	350.00		906.00
5890	Contracts/Servic	800.00	800.00		264.00	536.00
5900	Communications	421.00	421.00			421.00
	<b>Total for Object 5000</b>	<b>5,987.00</b>	<b>5,987.00</b>	<b>1,980.58</b>	<b>2,069.32</b>	<b>1,937.10</b>

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ESCAPE ONLINE

Balances through February		Fiscal Year 2017/18				
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 13 - Cafeteria (continued)</b>						
<b>Total for Fund 13 and Expense accounts</b>		<b>170,281.00</b>	<b>174,358.00</b>	<b>65,307.19</b>	<b>100,628.30</b>	<b>8,422.51</b>
<b>Fund 40 - Dist Build</b>						
6200	Building & Improvements	75,000.00	75,000.00		15,294.80	59,705.20
6500	Equipment Replacement	200,000.00	430,000.00	294,075.60	165,353.40	29,429.00-
<b>Total for Fund 40, Expense accounts and Object 6000</b>		<b>275,000.00</b>	<b>505,000.00</b>	<b>294,075.60</b>	<b>180,648.20</b>	<b>30,276.20</b>
<b>Fund 73 - Bechen</b>						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
<b>Total for Fund 73, Expense accounts and Object 5000</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>.00</b>	<b>.00</b>	<b>6,000.00</b>
<b>Total for Org 006 - Sierra-Plumas Joint Unified School District</b>		<b>6,655,330.00</b>	<b>6,978,771.00</b>	<b>2,308,596.91</b>	<b>3,914,270.15</b>	<b>755,903.94</b>

## ENROLLMENT BY SCHOOL MONTH 2017-2018

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP/SDC	TOTAL
Ending 2016-2017	179	60	97	25	23	1	included in site #	385
1st Day 2017-2018	203	51	107	27	22	1	included in site #	411
2017 CALPADS	199	52	105	27	21	3	included in site #	407

Month	1	2	3	4	5	6	7	8	9	10
September	204	52	105	27	22	2	included in site #			412
October	204	52	105	28	22	2	included in site #			413
November	202	52	104	28	21	2	included in site #			409
December	203	52	104	29	21	3	included in site #			412
January	200	52	104	29	21	2	included in site #			408
February	200	52	103	27	21	2	included in site #			405
March							included in site #			
April							included in site #			
May							included in site #			
June							included in site #			

2016-17	S-PJUSD	SCOE	Washoe
P2 ADA	361.33	1.7	15
2017-18	S-PJUSD	SCOE	Washoe
P1 ADA	387.09	2.65	16.31
P2 ADA			

Enrollment difference from June 9, 2017, to

February 23, 2018: +20

Long Term ISP: LES 8 LHS 4
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MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF  
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

February 13, 2018

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

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

A. CALL TO ORDER

President MOORE called the meeting to order at 6:03 pm.

B. ROLL CALL

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

ABSENT: None

VACANT: Trustee, Area 3

C. APPROVAL OF THE AGENDA

HALL/WRIGHT

4/0

D. BOARD ORGANIZATION

1. Board Trustee, Area 3, Provisional Appointment Candidates Interview

- i. Jenny Gant
- ii. Angela Haick

The board discussed the interviews and the qualifications of each candidate in open session. The candidates chose to remove themselves from the room during deliberation.

2. Motion to Appoint Candidate

DRYDEN motioned to appoint Jenny Gant as Trustee, Area 3, HALL seconded.

WRIGHT - Aye  
MOORE - Aye  
DRYDEN - Aye  
HALL - Aye

DR. GRANT requested a break.

3. Sierra-Plumas Joint Unified School District Superintendent ~~Governing Board~~  
~~President~~ gave Oath of Office to Jenny Gant.

E. RECESS TO SIERRA COUNTY BOARD OF EDUCATION MEETING



F. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
GOVERNING BOARD MEETING at 7:36 p.m.

G. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. Budget Proposal Impact to District – LCFF will be fully funded will assist in our deficit pattern and assist with a “shock absorbent” budget response. Will prepare a presentation for the board in March

b. Negotiations are proceeding with bargaining units

c. Facilities Update

Asphalt: McCuen is working with the district to get a reasonable price to asphalt from Sierra Kids through Loyalton Elementary School and to Loyalton High School via the connector road. Included also is the front access to Loyalton Elementary School.

Loyalton Elementary School heating system – seeking a cost for replacement

Snowplowing at Loyalton High School – Dr. Grant will work with the Catholic Church

2. Business Report

a. Account Object Summary-Balance from 07/01/17 to 01/31/18

b. Fifth Month Enrollments for the 2017-2018 School Year

3. Staff Reports (5 minutes)

Tom Jones, Loyalton High School Site Administrator.

Getting ready for WASC;

Staff led five different focus groups resulting in ideas such as relationships to community foundations; our technology commitments, access to AP and CTE programs.

Basketball wrapping up league;

Maintenance, repair to bleachers is completed.

Andrea Ceresola, Loyalton Elementary School Administrator.

Basketball began - 3<sup>rd</sup> and 4<sup>th</sup> grade; 5<sup>th</sup> through 8<sup>th</sup> are winding up their season;

Practice tests in preparation for spring testing;

Transitional Kindergarten through first grade projections are looking at 71 students for next year. Ten TK students for next year already

Merrill Grant, Downieville Site Administrator: Basketball games tonight.

Amber Sainbury-Baca received a STEAM grant to teach a class in the afternoon at Downieville School

Megan Meschery, Curriculum Director reported

LHS: ELA K-12, math team, social studies have completed their priority standards and are working on sequencing (when they will teach priority standards);

LES: Workshops on strategies that connect common core to priority standards.

4. Board Members' Report (5 minutes)

WRIGHT: Attended Downieville Basketball games; acknowledged the community and parents for their support

HALL: Echoed WRIGHT's comment; CSF flower sales are available tomorrow

MOORE: Attended the Wednesday shortened day meeting with the teachers. Met with paving contractor; liked the idea of grinding existing asphalt as a base to cut cost.

5. Public Comment
  - a. Current location – no comment
  - b. Videoconference location – no comment

#### H. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held January 9, 2018
2. Approval of Board Report-Checks Dated 1/01/2018 through 1/31/2018
3. Acceptance of Donation from Mr. Fillman to Loyaltan High School of Turncrafter Command 10 VS Lathe. Value: \$1214.95
4. Authorization to Submit Consolidated Application  
DRYDEN/HALL  
4/0  
1 Abstension - GANT

#### I. ACTION ITEMS

1. New Business
  - a. PUBLIC COMMENT - Collective Bargaining Agreement Disclosure Statement  
  
This is an opportunity for members of the public to directly address the governing board on the Collective Bargaining Agreement, Items "b" through "e" listed on this Agenda under Action Items
  - b. Presentation of the Tentative Agreement to Sierra-Plumas Teachers' Association 2017- 2018 Negotiations for salary and benefits  
As presented in the County meeting.
  - c. Presentation of the Sierra-Plumas Classified Employees' 2017-2018 Initial Proposal for salary and benefits  
As presented in the County meeting.
  - d. Presentation of the Confidential Employees' 2017-2018 Initial Proposal for salary and benefits  
As presented in the County meeting.
  - e. Completion of Bargaining Sierra-Plumas Teachers Association, 2017-2018 Negotiations  
WRIGHT/DRYDEN

Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting

4/0

1 Abstension

- f. Accept notice of resignation from Tiffany Muehlberg, Loyalton High Instructional Aide, effective February 9, 2018

HALL/DRYDEN

5/0

- g. Authorization to fill Instructional Aide position, Loyalton High, .875 FTE (5.25 hours daily)

GANT/HALL

5/0

- h. First Reading, Sierra-Plumas Joint Unified School District 2018-2019 Calendar

- i. Approval of Superintendent Evaluation Form(Grant)

HALL/WRIGHT

4/0

1 Abstension – GANT

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS HALL motioned to approve Items ‘j’ through and including ‘p’. WRIGHT seconded.

4/0

1 Abstension-GANT

- j. Board Policy 4119.21,4219.21, 4319.21, Professional Standards, revision

- k. Administrative Regulation 4144, Complaints, revision

- l. Board Policy and Administrative Regulation 4200, Classified Personnel, revision

- m. Board Policy & Administrative Regulation 5144.1, Suspension and Expulsion/Due Process, revision

- n. Board Policy 5144, Discipline, revision

- o. DELETE Board Policy/Administrative Regulation/Exhibit 6162.52, High School Exit Examination

- p. DELETE Board Bylaw 9150, Student Board Members, revision

J. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on March 13, 2018, at Sierra County

Sierra-Plumas Joint Unified School District  
Minutes of the School District Governing Board  
Regular Meeting

Office of Education, 109 Beckwith Rd., Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00 pm.

2. Suggested Agenda items
  - a. Closed Session: Superintendent Eval – Discussion
  - b. Appoint Vice President
  - c. Calendar

K. ADJOURN  
WRIGHT/DRYDEN  
5/0

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Sharon Dryden, Clerk

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Dr. Merrill M. Grant, Superintendent

Checks Dated 02/01/2018 through 02/28/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082205	02/09/2018	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		109.53
00082206	02/09/2018	AMERIGAS	01-5540	PROPANE	6,054.26	
			01-5899	PROPANE	320.33	6,374.59
00082207	02/09/2018	AMS.NET C/O FREMONT BANK	01-5899	CISCO SWITCHES	37.50	
				RUCKUS WIRELESS UPGRADE	120.00	
			01-6500	CISCO SWITCHES	112.50	
				RUCKUS WIRELESS UPGRADE	360.00	630.00
00082208	02/09/2018	APPLE COMPUTER, INC.	01-4400	MAC MINIS	2,757.01	
				MACBOOKS	1,543.56	
			01-5899	MACBOOKS	1,543.55	5,844.12
00082209	02/09/2018	AT&T	01-5890	PHONE SERVICES	37.19	
			01-5899	PHONE SERVICES	19.21	
			01-5910	PHONE SERVICES	380.42	436.82
00082210	02/09/2018	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		42.62
00082211	02/09/2018	BRADY INDUSTRIES	01-4320	Supplies		161.17
00082212	02/09/2018	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,372.99	
			01-5899	WATER AND SEWER - LOYALTON SITES	209.57	3,582.56
00082213	02/09/2018	FLINN SCIENTIFIC, INC.	01-4300	Supplies		159.95
00082214	02/09/2018	GOPHER SPORTS NW 5634	01-4305	Athletic Equipment		569.25
00082215	02/09/2018	MERRILL GRANT	01-5200	MILEAGE/PER DIEM/HOTEL	1,185.67	
			01-5899	MILEAGE/PER DIEM/HOTEL	321.55	1,507.22
00082216	02/09/2018	HUNT & SONS, INC.	01-5590	Heating oil		722.82
00082217	02/09/2018	IXL LEARNING	01-4300	IXL learning program		500.00
00082218	02/09/2018	JOSTENS	01-4300	DIPLOMAS		30.11
00082219	02/09/2018	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		110.03
00082220	02/09/2018	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES		5,302.73
00082221	02/09/2018	MADDEN PLUMBING & HEATING, INC.	01-5600	SIERRAVILLE HEATING REPAIR		1,366.27
00082222	02/09/2018	MEGAN A. MESCHERY	01-5200	PER DIEM		50.00
00082223	02/09/2018	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		636.25
00082224	02/09/2018	MIKE MOORE	76-9576	H/W REIMBURSEMENT		753.47
00082225	02/09/2018	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		58.75
00082226	02/09/2018	NEVADA POWER PRODUCTS, INC	01-6400	TRACTOR		27,923.80
00082227	02/09/2018	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	119.88	
			13-4700	CAFE FOOD/SUPPLIES	609.02	728.90
00082228	02/09/2018	OFFICE DEPOT	01-4302	supply room	3,057.78	
			01-4330	Supplies	48.07	
				supply room	76.70	3,182.55

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ESCAPE ONLINE

Checks Dated 02/01/2018 through 02/28/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082229	02/09/2018	PESI	01-5200	WORKSHOP REGISTRATION		399.98
00082230	02/09/2018	PLACER COUNTY OFFICE OF EDUCATION	01-5200	WORKSHOP REGISTRATION		240.00
00082231	02/09/2018	PLUMAS UNIFIED SCHOOL DISTRICT	01-5600	TRANSPORTATION AGREEMENT	27,881.66	
			01-5890	TRANSPORTATION AGREEMENT	6,315.00	34,196.66
00082232	02/09/2018	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		56.80
00082233	02/09/2018	PROMEVO, LLC	01-4400	CHROMEBOOKS		1,747.92
00082234	02/09/2018	SCHOOL SPECIALTY	01-4301	supplies		272.96
00082235	02/09/2018	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		111.38
00082236	02/09/2018	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00082237	02/09/2018	SIERRA COUNTY ARTS COUNCIL	01-5890	MATCHING FUNDS		5,000.00
00082238	02/09/2018	SIERRA HARDWARE	01-4320	Misc items for school maintenance		14.79
00082239	02/09/2018	SIERRA VALLEY HOME CENTER	01-4320	CUSTODIAL & MAINT. SUPPLIES	5.98	
				MAINT. SUPPLIES	596.07	602.05
00082240	02/09/2018	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		30.00
00082241	02/09/2018	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.01	
			01-5890	TRANSPORTATION	2,083.33	15,333.34
00082242	02/09/2018	SMARTWATT ENERGY, INC	40-6500	BOILER PROJECT	102,922.00	
			40-9515	BOILER PROJECT	5,146.10-	97,775.90
00082243	02/09/2018	STAPLES ADVANTAGE	01-4301	Classroom supplies	61.98	
				Gloves	59.75	
			01-4302	COPY PAPER	1,206.24	1,327.97
00082244	02/09/2018	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES	2,884.01	
			13-8221	COMMODITIES	2,704.61-	179.40
00082245	02/09/2018	TRI COUNTY SCHOOLS INS. GR.	01-3902	FEB 2018 HEALTH INSURANCE	1,330.00	
			01-9535	FEB 2018 HEALTH INSURANCE	11,392.00	
			76-9576	FEB 2018 HEALTH INSURANCE	72,521.26	85,243.26
00082246	02/09/2018	US FOODSERVICE, INC.	13-4340	CAFETERIA - FOOD AND SUPPLIES	681.41	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	2,408.39	3,089.80
00082247	02/09/2018	VOYAGER FLEET SYSTEMS INC.	01-4305	FUEL FOR ATHLETIC TRIPS	280.20	
			01-4351	BUS FUEL	911.17	
				Fuel for Maintenance	42.33	
			01-5200	Fuel for Ag	217.91	1,451.61
00082248	02/09/2018	WESTERN NEVADA SUPPLY COMPANY	01-4320	Meter Faucet	257.40	
			13-4340	KITCHEN FAUCET	330.07	587.47
00082249	02/28/2018	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES		185.97
00082250	02/28/2018	AMS.NET C/O FREMONT BANK	01-5899	RUCKUS WIRELESS UPGRADE	507.50	

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ESCAPE ONLINE

Checks Dated 02/01/2018 through 02/28/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082250	02/28/2018	AMS.NET C/O FREMONT BANK	01-6500	RUCKUS WIRELESS UPGRADE	1,522.50	2,030.00
00082251	02/28/2018	APPLE COMPUTER, INC.	01-4400	MACBOOKS		3,087.11
00082252	02/28/2018	AT&T	01-5890	PHONE SERVICES	37.41	
			01-5899	PHONE SERVICES	18.67	
			01-5910	PHONE SERVICES	369.77	425.85
00082253	02/28/2018	CRESCENT TOWING & REPAIR	01-5890	BUS TOWING		800.00
00082254	02/28/2018	CALEB DORSEY	01-5200	PER DIEM/HOTEL	438.22	
				PER DIEM/PARKING	115.00	553.22
00082255	02/28/2018	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		2,034.00
00082256	02/28/2018	FORTUNA UNION HIGH SD ATTN: SANDY DALE	01-5200	CONFERENCE REGISTRATION		200.00
00082257	02/28/2018	HUNT & SONS, INC.	01-5590	Heating oil		1,236.63
00082258	02/28/2018	CAMI LYSEN	01-5200	Parking		70.00
00082259	02/28/2018	ACSA REGION 1234	01-5200	CONFERENCE REGISTRATION		598.00
00082260	02/28/2018	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	42.28	
			13-4700	CAFE FOOD/SUPPLIES	616.36	658.64
00082261	02/28/2018	OFFICE DEPOT	01-4301	Supplies		181.43
00082262	02/28/2018	PACIFIC GAS & ELECTRIC COMPANY	01-5510	ELECTRIC		2,638.06
00082263	02/28/2018	POWERSCHOOL GROUP LLC	01-5890	POWERSCHOOL HOSTING		2,575.00
00082264	02/28/2018	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		219.14
00082265	02/28/2018	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	101.16	
				COPIER MAINT. LHS/LES	337.13	438.29
00082266	02/28/2018	SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.00
00082267	02/28/2018	SIERRA COUNTY ARTS COUNCIL	01-5890	MATCHING FUNDS		5,000.00
00082268	02/28/2018	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		135.43
00082269	02/28/2018	JOHN SMITH	01-4305	FUEL REIMBURSEMENT		100.00
00082270	02/28/2018	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		32.00
00082271	02/28/2018	SVGMD	01-5890	Water Management		200.00
00082272	02/28/2018	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		116.00
00082273	02/28/2018	TIP INC.,PRINTING & GRAPHIX	01-4330	BUSINESS CARDS	152.82	
			01-5899	BUSINESS CARDS	50.96	203.78
00082274	02/28/2018	U.S. BANK	01-4300	Adobe Creative Cloud	79.97	
				Supplies	165.73	
			01-4301	Supplies	80.40	
				task Cards	39.00	
			01-4320	BOILER PARTS	57.40	
				Faucet Repair Kit	415.70	
				MAINT. SUPPLIES	88.95	

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ESCAPE ONLINE

**Checks Dated 02/01/2018 through 02/28/2018**

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082274	02/28/2018	U.S. BANK	01-4320	SAFETY VESTS	38.33	
			01-4330	ADOBE PRO SUBSCRIPTION	11.24	
				WEBSITE/DOMAIN REG/ANTIVIRUS	109.99	
			01-4350	MAINT. SUPPLIES	57.18	
			01-4351	Fuel for Maintenance	20.00	
			01-5890	GOOGLE ED RENEWAL	12.00	
			01-5899	ADOBE PRO SUBSCRIPTION	3.75	
			Unpaid Sales Tax	39.11-	1,140.53	
00082275	02/28/2018	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE		174.86
<b>Total Number of Checks</b>					<b>71</b>	<b>333,918.24</b>

**Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	General Fund	62	157,007.72
13	Cafeteria Fund	8	5,899.00
40	Special Reserve for Capital Ou	1	97,775.90
76	Warrant/Pass Through (payroll)	2	73,274.73
Total Number of Checks		<b>71</b>	333,957.35
Less Unpaid Sales Tax Liability			39.11
<b>Net (Check Amount)</b>			<b>333,918.24</b>

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

ESCAPE ONLINE



# Sierra-Plumas Joint Unified School District



## Second Interim Budget 2017/18

March 13, 2018  
Merrill M. Grant, Ed.D./Superintendent

**Sierra-Plumas Joint Unified School District**  
**2017-2018 Second Interim**  
**Actuals as of January 31, 2018**  
**Presented March 13, 2018**

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



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

**Deficit Spending Detail:**

<b>17/18 Second Interim Deficit Spending Variance Analysis</b>			
	<b>Change</b>	<b>Total</b>	
Total Deficit Spending Increase from Adopted Budget		\$714,774	
Restricted Carryover	(\$100,632)	\$614,142	One-Time
Transfers Out	\$40,320	\$654,462	One-Time
Salaries & Benefits	(\$315,080)	\$339,382	Ongoing
Materials & Supplies/Operating Expenses	(\$175,087)	\$164,295	Ongoing
Contributions/Indirect Costs	(\$74,194)	\$90,101	Ongoing
Net revenue decrease	(\$90,101)	\$0	Variable

**Deficit Spending:**

- Contributions
  - Contributions from the General Fund Unrestricted side to the Restricted side will be reviewed in detail. Restricted programs will be evaluated and adjusted as necessary to reduce the contributions necessary to operate the programs where possible.
- Salaries & Benefits
  - Staffing needs will be evaluated and adjusted where necessary to make the best use of funds to serve the needs of the District and its students.
- Materials & Supplies/Operating Expenditures
  - Materials & Supplies budget has not been reduced in out years for the unrestricted side. Restricted Materials & Supplies reduced for only those programs not continuing in out years. Flat spending level projected in out years.
  - Operating and Services Expenses have not been reduced in out years for the unrestricted side. Restricted Materials & Supplies reduced for only those programs not continuing in out years. Flat spending level projected in out years.

**Projected Fund Balances:**

2018/19: Net decrease in fund balance of (\$622,404)  
 2019/20: Net decrease in fund balance of (\$452,043)

**Student Attendance/Enrollment**

<b>Attendance:</b>	<b>2011/12 P2</b>	<b>2012/13 P2</b>	<b>2013/14 P2</b>	<b>2014/15 P2</b>	<b>2015/16 P2</b>	<b>2016/17 P2</b>	<b>2017/18 Proj</b>
Downieville Elementary	28.39	26.89	29.17	27.55	21.29	21.98	24.91
Downieville Jr. High	5.03	6.72	5.74	6.77	8.62	9.94	7.38
Downieville Sr. High	19.50	17.03	13.86	11.54	11.35	11.69	12.99
Loyalton Elementary	171.30	156.91	165.24	168.11	169.86	168.07	192.45
Loyalton Middle (LHS 7-8)	49.71	48.52	42.58	49.22	60.97	56.04	49.00
Loyalton High	107.73	103.16	90.97	88.81	86.70	92.71	99.26
Sierra Pass – Continuation	1.15	4.66	3.49	3.60	3.67	0.91	0.56
District Total	382.81	363.89	351.05	355.60	362.46	361.34	386.55
				11.36	11.27	15.00	16.31
<b>Enrollment:</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>	<b>CBEDS</b>
District Total	392	373	380	372	382	383	408

**REVENUE**

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

**Local Control Funding Formula**

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
LCFF	(\$31,150)
Education Protection Plan (EPA)	(\$116,950)
Net Change	(\$148,100)

**Federal Revenue**

Federal Revenue decrease by (\$10,016) since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Title II, Pt. A - Educator Quality	(\$16,877)
• Title I, Pt. A – NCLB	\$ 657
• VocEd – Carl Perkins Grant	(\$ 197)
• Small Rural Achievement/REAP	<u>\$ 6,401</u>
Net Change	(\$10,016)

**Other State Revenue**

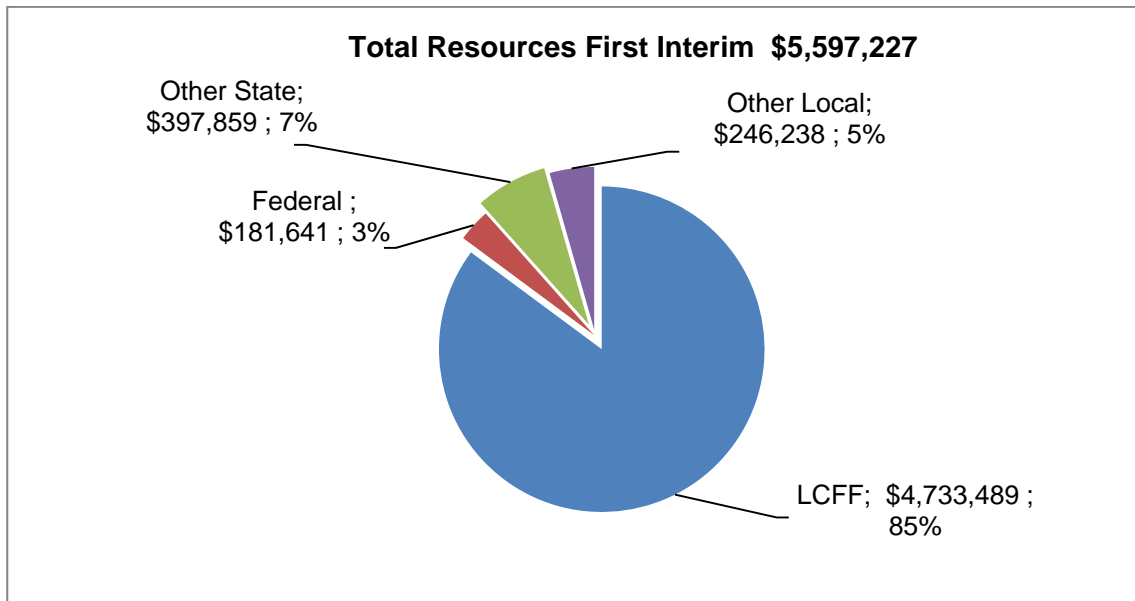
Other State resources decreased by \$163,545 since the operating budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Mandated Block Grant	\$ 53,117	1 Time Funding
• Unrestricted Lottery	\$ 4,882	
• Prop 39	(\$157,213)	Not continuing in 17/18, PY C/O coding adjustment
• Restricted Lottery	\$ 4,366	
• College Readiness Grant	(\$ 75,000)	Not continuing in 17/18
• AG Incentive	<u>\$ 6,303</u>	
Net Change	(\$163,545)	

**Local Revenue and Other Financing Sources**

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

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



**Revenue Comparison Chart**

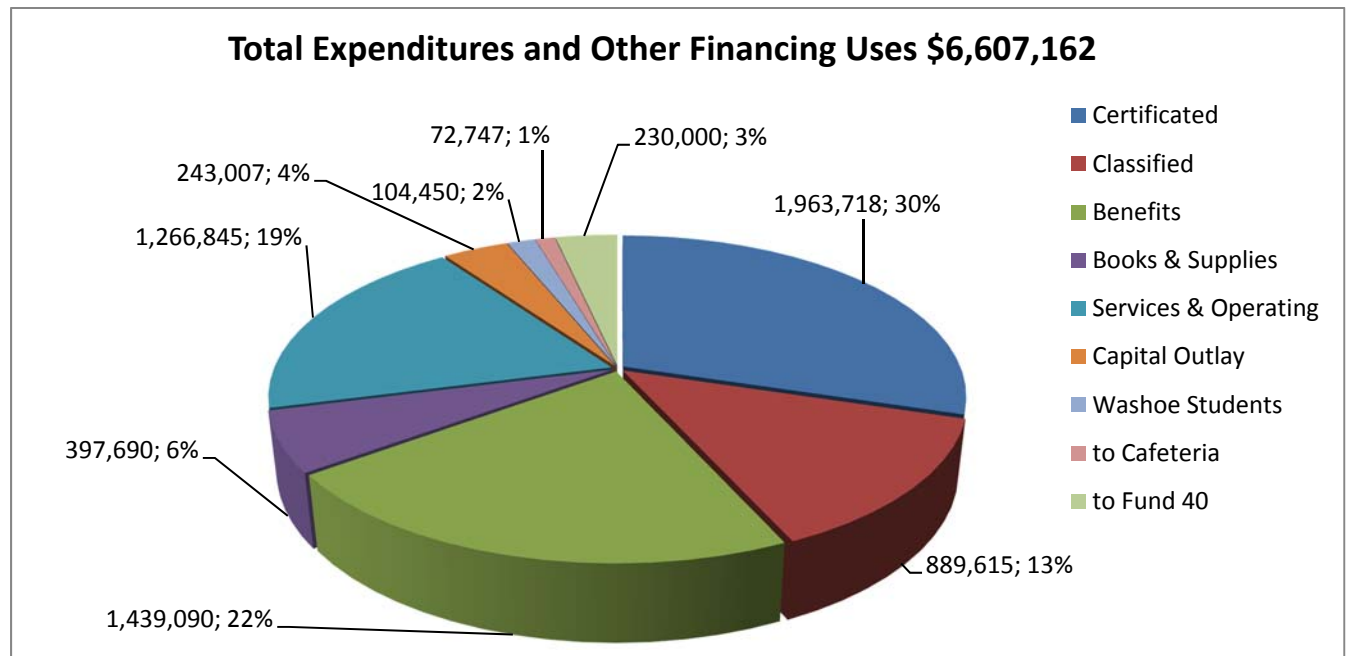
Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted Budget	2017-2018 Second Interim
LCFF/Revenue Limit	\$3,981,735	\$4,419,316	\$4,299,198	\$4,375,086	\$4,881,589	\$4,733,489
Federal	569,490	565,413	604,893	196,433	191,657	181,641
Other State	166,326	186,922	444,480	713,839	561,404	397,859
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
<b>Total</b>	<b>5,409,378</b>	<b>\$5,748,023</b>	<b>\$5,614,741</b>	<b>\$5,564,539</b>	<b>\$5,870,888</b>	<b>\$5,559,227</b>

**General Fund Expenditures and Financing Uses:**

Total expenditures and financing uses of \$6,607,162 is \$403,113 more than adopted budget projections.

**Expenditures:**

Description	2013-2014 Actuals	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Adopted Budget	2017-2018 Second Interim
Certificated	\$1,690,042	\$1,744,583	\$1,848,600	\$1,831,519	1,885,480	1,963,718
Classified	659,674	723,774	767,144	782,399	776,089	889,615
Benefits	1,108,359	1,124,624	1,203,603	1,263,241	1,292,286	1,439,090
Books & Supplies	116,473	245,770	313,314	324,936	274,615	397,690
Services & Operating	1,438,695	909,514	837,008	999,441	1,167,987	1,266,845
Capital Outlay	121,000	132,892	73,022	266,139	360,075	243,007
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	302,747
<b>Total</b>	<b>\$5,161,368</b>	<b>\$5,119,239</b>	<b>\$5,235,509</b>	<b>\$5,905,082</b>	<b>\$6,204,049</b>	<b>\$6,607,162</b>



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

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2012-13 Actual	(1,078,539)	2,496,090
2013-14 Actual	526,777*	3,022,867
2014-15 Actual	628,784	3,651,651
2015-16 Actual	379,233	4,030,882
2016-17 Actual	(441,176)	3,589,706
2017-18 Projected	(947,303)	2,642,403
2018-19 Projected	(622,404)	2,019,999
2019-20 Projected	(452,043)	1,567,956

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

**Multi-Year**

<i>Planning Factor</i>	2016-17	2017-18	2018-19	2019-20	2020-21
<b>COLA</b>	0.0%	1.56%	2.51%	2.41%	2.80%
<b>LCFF Gap Funding Percentage</b>	56.08%	44.97%	100.00%	100.00%	100.00%
<b>STRS Employer Rates</b>	12.58%	14.43%	16.28%	18.13%	19.10%
<b>PERS Employer Rates</b>	13.888%	15.531%	17.70%	20.00%	22.70%
<b>Lottery - unrestricted per ADA*</b>	\$144	\$146	\$146	\$146	\$146
<b>Lottery - Prop 20 per ADA*</b>	\$45	\$48	\$48	\$48	\$48
<b>Minimum Proportionality Percentage (MPP)</b>	6.79%	6.81%	7.02%	7.37%	6.88%
<b>Supplemental Funds</b>	\$256,659	\$270,738	\$293,087	\$324,335	\$313,087
<b>Certificated based on Premier</b>	\$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 \$2,642,403
- 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	25.37
Administration	1.85 note: LES site administrator contracted services through Sierra COE
Classified Mgmt.	1.00
Classified	23.87
Confidential	1.00

### Gen Fund Budget Comparison Worksheet

Materiality Threshold		Unrestricted				Restricted				Total			
		17/18	17/18	Pos (Neg)	%	17/18	17/18	Pos (Neg)	%	17/18	17/18	Pos (Neg)	%
\$:	%:	Adopted	SECOND			Adopted	SECOND			Adopted	SECOND		
		Budget	INTERIM	Difference	Change	Budget	INTERIM	Difference	Change	Budget	INTERIM	Difference	Change
<b>Revenues</b>													
LCFF	8010-8099	4,881,589	4,733,489	(148,100)	-3.03%	-	-	-		4,881,589	4,733,489	(148,100)	-3.03%
Federal Revenues	8100-8299	80,000	80,000	-	0.00%	111,657	101,641	(10,016)	-8.97%	191,657	181,641	(10,016)	-5.23%
State Revenues	8300-8599	61,215	119,214	57,999	94.75% 1	500,189	278,645	(221,544)	-44.29% 5	561,404	397,859	(163,545)	-29.13%
Local Revenues	8600-8799	233,784	233,784	-	0.00%	2,454	12,454	10,000	407.50% 6	236,238	246,238	10,000	4.23%
<b>Total Revenues</b>		<b>5,256,588</b>	<b>5,166,487</b>	<b>(90,101)</b>	<b>-1.71%</b>	<b>614,300</b>	<b>392,740</b>	<b>(221,560)</b>	<b>-36.07%</b>	<b>5,870,888</b>	<b>5,559,227</b>	<b>(311,661)</b>	<b>-5.31%</b>
<b>Expenditures</b>													
Certificated Salaries	1000-1999	1,732,889	1,818,575	85,686	4.94%	152,591	145,143	(7,448)	-4.88%	1,885,480	1,963,718	78,238	4.15%
Classified Salaries	2000-2999	724,701	814,894	90,193	12.45% 7	51,388	74,721	23,333	45.41% 8	776,089	889,615	113,526	14.63%
Benefits & Taxes	3000-3999	1,064,837	1,204,038	139,201	13.07%	227,449	235,052	7,603	3.34%	1,292,286	1,439,090	146,804	11.36%
Materials & Supplies	4000-4999	250,117	338,691	88,574	35.41% 2	24,498	58,999	34,501	140.83% 9	274,615	397,690	123,075	44.82%
Operating Expenditures	5000-5999	1,105,137	1,191,650	86,513	7.83% 3	62,850	75,195	12,345	19.64% 10	1,167,987	1,266,845	98,858	8.46%
Capital Outlay	6000-6599	101,298	101,298	-	0.00%	258,777	141,709	(117,068)	-45.24% 11	360,075	243,007	(117,068)	-32.51%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-		104,450	104,450	-	0.00%
Other Outgo	7300-7399	(4,215)	(5,281)	(1,066)	25.29% 4	4,215	5,281	1,066	25.29% 4	-	-	-	
<b>Total Expenditures</b>		<b>5,079,214</b>	<b>5,568,315</b>	<b>489,101</b>	<b>9.63%</b>	<b>781,768</b>	<b>736,100</b>	<b>(45,668)</b>	<b>-5.84%</b>	<b>5,860,982</b>	<b>6,304,415</b>	<b>443,433</b>	<b>7.57%</b>
<b>Rev less Exp</b>		<b>177,374</b>	<b>(401,828)</b>	<b>(579,202)</b>	<b>-326.54%</b>	<b>(167,468)</b>	<b>(343,360)</b>	<b>(175,892)</b>	<b>105.03%</b>	<b>9,906</b>	<b>(745,188)</b>	<b>(755,094)</b>	<b>-7622.59%</b>
<b>Other Sources/Uses</b>													
Transfers In	8910-8979	-	-	-		-	-	-		-	-	-	
Contributions	8980-8999	(167,468)	(242,728)	(75,260)	44.94% 12	167,468	242,728	75,260	44.94% 12	-	-	-	
Transfers Out	7610-7699	343,067	302,747	(40,320)	-11.75% 13	-	-	-		343,067	302,747	(40,320)	-11.75%
<b>Total Other Sources</b>		<b>(510,535)</b>	<b>(545,475)</b>	<b>(34,940)</b>	<b>6.84%</b>	<b>167,468</b>	<b>242,728</b>	<b>75,260</b>	<b>44.94%</b>	<b>(343,067)</b>	<b>(302,747)</b>	<b>40,320</b>	<b>-11.75%</b>
<b>Change in Fund Bal</b>		<b>(333,161)</b>	<b>(947,303)</b>	<b>(614,142)</b>	<b>184.34%</b>	<b>-</b>	<b>(100,632)</b>	<b>(100,632)</b>		<b>(333,161)</b>	<b>(1,047,935)</b>	<b>(714,774)</b>	<b>214.54%</b>
<b>Beg Fund Bal</b>		<b>-</b>	<b>3,589,706</b>	<b>3,589,706</b>		<b>-</b>	<b>100,632</b>	<b>100,632</b>		<b>-</b>	<b>3,690,338</b>	<b>3,690,338</b>	
Adjustments													
Adj Beg Fund Bal													
<b>End Fund Bal</b>		<b>(333,161)</b>	<b>2,642,403</b>	<b>2,975,564</b>	<b>-893.13%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(333,161)</b>	<b>2,642,403</b>	<b>2,975,564</b>	<b>-893.13%</b>
Non Spendable													
Restricted													
Committed													
Assigned													
REU													
<b>Unassigned</b>		<b>(1,476,317)</b>	<b>1,445,719</b>	<b>2,961,036</b>	<b>-200.57%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(1,476,317)</b>	<b>1,445,719</b>	<b>2,961,036</b>	<b>-200.57%</b>

REU is: 10.0% 10.0%

Tickmark Legend

Sierra-Plumas Joint Unified School District  
2017/18 2nd Interim

1	One Time Mandated Cost per ADA increase. \$147 per 16/17 P2 ADA (361.34*147) approx \$53k. Unrestricted Lottery increase approx \$5k.
2	One Time Mandate expenditure increase approx \$53k. Non-capitalized equipment increase approx \$33k, other classroom materials & supplies increase approx \$2,600.
3	Business Services contracted expenditures increase approx <\$24k>. Transportation contract expenditure Increase approx <\$25k>. Employment physicals, DOT consortium, bus towing increase approx <\$2k>. Fire alarm/Tree removal expense increase approximately <\$13k>. Interagency fees increase approx <\$23k>.
4	Adjustment in Indirect Cost Rate charges to Restricted programs.
5	Reduction in revenue due to programs not continuing into 17-18. Prop 39 reduced approx <\$157k>. College Readiness Block Grant program not continuing into 17-18 reduced approx <\$75>. Ag Voc Ed grant increases approx \$6,300. Restricted Lottery increase approx. \$4,300.
6	Scaling Up Multi-Tiered System of Support Statewide Grant (SUMS) \$10k.
7	Unrestricted instructional aides increase approx \$47k. Increase Instructional aides substitute \$2k. Classified Support increase approx \$24k. Classified support sub increase approx \$9k. Clerical increase approx \$8k.
8	Restricted program Instructional Aide expenditure increase \$21k.
9	Music Program donation expenditures increase approx \$4k. SUMS grant expenditures increase approx \$4k. Voc Ed Grant M&S increase approx \$11k. CTEIG expenditures increase approx \$11k, Restricted Lottery M&S increase approx \$4k.
10	SUMS grant expenditures increase approx \$6k. Voc Ed Grant expenditures increase approx \$18k. Educator effective decrease approx <\$2k>. Title II decrease approx <\$9k>. Other misc reductions approx <\$1k>.
11	Reduced expenditures for Prop 39 approx <\$106k>. Reduced CTEIG equipment expenditures approx <\$11k>.
12	Increase contribution to Title I approx \$58k. Increase contribution to Title II approx \$8k. Reduced Contribution to Small Rural Achievement approx <\$4k>. Reduced contribution to Educator Effectiveness approx <\$11k>. Increase contribution to Ag Voc Ed grant approx \$24k.
13	Increase transfer out to Cafeteria Fund 13 program approx \$5k. Reduced transfer out to Fund 40 for LHS Building Improvements approx <\$75K> and increased transfer out to Fund 40 for DVL Boiler approx \$30K.
14	
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Sierra-Plumas Joint Unified School District  
2017/18 2nd Interim Multi-Year Projection

Multi Year Projection

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

		2017/18 <i>Budget</i>			2018/19 <i>MYP</i>			2019/20 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
<b>Revenues</b>										
Revenue Limit Funding	8010-8099	4,733,489	-	4,733,489	4,955,309	-	4,955,309	5,215,576	-	5,215,576
Federal Revenues	8100-8299	80,000	101,641	181,641	80,000	101,413	181,413	80,000	101,413	181,413
State Revenues	8300-8599	119,214	278,645	397,859	119,214	226,438	345,652	119,214	226,438	345,652
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	(242,728)	242,728	-	(284,630)	284,630	-	(292,083)	292,083	-
<b>Total Revenues</b>		<b>4,923,759</b>	<b>635,468</b>	<b>5,559,227</b>	<b>5,103,677</b>	<b>614,935</b>	<b>5,718,612</b>	<b>5,356,491</b>	<b>622,388</b>	<b>5,978,879</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	1,818,575	145,143	1,963,718	1,844,446	142,323	1,986,769	1,887,575	143,248	2,030,823
Classified Salaries	2000-2999	814,894	74,721	889,615	814,278	69,492	883,770	846,972	75,293	922,265
Benefits & Taxes	3000-3999	1,204,038	235,052	1,439,090	1,263,802	236,846	1,500,648	1,270,432	237,573	1,508,005
Materials & Supplies	4000-4999	338,691	58,999	397,690	338,691	53,921	392,612	338,691	53,921	392,612
Operating Expenditures	5000-5999	1,191,650	75,195	1,266,845	1,191,650	69,195	1,260,845	1,191,650	69,195	1,260,845
Capital Outlay	6000-6599	101,298	141,709	243,007	101,298	37,877	139,175	101,298	37,877	139,175
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(5,281)	5,281	-	(5,281)	5,281	-	(5,281)	5,281	-
Transfers Out	7600-7629	302,747	-	302,747	72,747	-	72,747	72,747	-	72,747
<b>Total Expenditures</b>		<b>5,871,062</b>	<b>736,100</b>	<b>6,607,162</b>	<b>5,726,081</b>	<b>614,935</b>	<b>6,341,016</b>	<b>5,808,534</b>	<b>622,388</b>	<b>6,430,922</b>
<b>Rev less Exp</b>		<b>(947,303)</b>	<b>(100,632)</b>	<b>(1,047,935)</b>	<b>(622,404)</b>	<b>-</b>	<b>(622,404)</b>	<b>(452,043)</b>	<b>-</b>	<b>(452,043)</b>
<b>Change in Fund Bal</b>		<b>(947,303)</b>	<b>(100,632)</b>	<b>(1,047,935)</b>	<b>(622,404)</b>	<b>-</b>	<b>(622,404)</b>	<b>(452,043)</b>	<b>-</b>	<b>(452,043)</b>
<b>Beg Fund Bal</b>		3,589,706	100,632	3,690,338	2,642,403	-	2,642,403	2,019,999	-	2,019,999
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,589,706	100,632	3,690,338	2,642,403	-	2,642,403	2,019,999	-	2,019,999
<b>End Fund Bal</b>		<b>2,642,403</b>	<b>-</b>	<b>2,642,403</b>	<b>2,019,999</b>	<b>-</b>	<b>2,019,999</b>	<b>1,567,956</b>	<b>-</b>	<b>1,567,956</b>
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Committed		533,284	-	533,284	603,758	-	603,758	644,168	-	644,168
Assigned		-	-	-	-	-	-	-	-	-
REU		660,000	-	660,000	640,000	-	640,000	640,000	-	640,000
Unassigned		<b>1,445,719</b>	<b>-</b>	<b>1,445,719</b>	<b>772,841</b>	<b>-</b>	<b>772,841</b>	<b>280,388</b>	<b>-</b>	<b>280,388</b>

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,881,589.00	4,881,589.00	1,332,625.49	4,733,489.00	(148,100.00)	-3.0%
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	38,711.13	119,214.00	57,999.00	94.7%
4) Other Local Revenue		8600-8799	233,784.00	233,784.00	115,926.06	233,784.00	0.00	0.0%
5) TOTAL, REVENUES			5,256,588.00	5,256,588.00	1,487,262.68	5,166,487.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,732,889.00	1,732,889.00	898,476.13	1,818,575.00	(85,686.00)	-4.9%
2) Classified Salaries		2000-2999	724,701.00	724,701.00	407,458.41	814,894.00	(90,193.00)	-12.4%
3) Employee Benefits		3000-3999	1,064,837.00	1,064,837.00	638,538.16	1,204,038.00	(139,201.00)	-13.1%
4) Books and Supplies		4000-4999	250,117.00	250,117.00	159,485.58	338,691.00	(88,574.00)	-35.4%
5) Services and Other Operating Expenditures		5000-5999	1,105,137.00	1,105,137.00	530,519.52	1,191,650.00	(86,513.00)	-7.8%
6) Capital Outlay		6000-6999	101,298.00	101,298.00	22,252.10	101,298.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,215.00)	(4,215.00)	0.00	(5,281.00)	1,066.00	-25.3%
9) TOTAL, EXPENDITURES			5,079,214.00	5,079,214.00	2,656,729.90	5,568,315.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			177,374.00	177,374.00	(1,169,467.22)	(401,828.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	343,067.00	343,067.00	230,000.00	302,747.00	40,320.00	11.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(167,468.00)	(167,468.00)	0.00	(242,728.00)	(75,260.00)	44.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(510,535.00)	(510,535.00)	(230,000.00)	(545,475.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(333,161.00)	(333,161.00)	(1,399,467.22)	(947,303.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,032,715.00	3,032,715.00		3,589,706.00	556,991.00	18.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,715.00	3,032,715.00		3,589,706.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,589,706.00		
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00		2,642,403.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	518,756.00	518,756.00		518,756.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	621,000.00	621,000.00		621,000.00		
Unassigned/Unappropriated Amount		9790	1,556,398.00	1,556,398.00		1,499,247.00		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,761,498.00	1,761,498.00	1,110,547.00	1,730,348.00	(31,150.00)	-1.8%
Education Protection Account State Aid - Current Year		8012	432,455.00	432,455.00	125,383.00	315,505.00	(116,950.00)	-27.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	4,819.67	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	3,614.92	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,687,636.00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	211.89	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	46.69	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	31,969.07	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%
<b>Subtotal, LCFF Sources</b>			<b>4,881,589.00</b>	<b>4,881,589.00</b>	<b>1,332,625.49</b>	<b>4,733,489.00</b>	<b>(148,100.00)</b>	<b>-3.0%</b>
<b>LCFF Transfers</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			<b>4,881,589.00</b>	<b>4,881,589.00</b>	<b>1,332,625.49</b>	<b>4,733,489.00</b>	<b>(148,100.00)</b>	<b>-3.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	31,646.00	66,224.00	53,117.00	405.3%
Lottery - Unrestricted and Instructional Materials		8560	48,108.00	48,108.00	6,112.81	52,990.00	4,882.00	10.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	952.32	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>61,215.00</b>	<b>61,215.00</b>	<b>38,711.13</b>	<b>119,214.00</b>	<b>57,999.00</b>	<b>94.7%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	5,055.00	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	32,308.53	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	75,826.10	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	2,736.43	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>233,784.00</b>	<b>233,784.00</b>	<b>115,926.06</b>	<b>233,784.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,256,588.00</b>	<b>5,256,588.00</b>	<b>1,467,262.68</b>	<b>5,166,487.00</b>	<b>(90,101.00)</b>	<b>-1.7%</b>

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	748,021.09	1,539,167.00	(82,698.00)	-5.7%
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	127,209.44	239,558.00	(2,988.00)	-1.3%
Other Certificated Salaries		1900	39,850.00	39,850.00	23,245.60	39,850.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,732,889.00</b>	<b>1,732,889.00</b>	<b>898,476.13</b>	<b>1,818,575.00</b>	<b>(85,686.00)</b>	<b>-4.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	114,559.00	114,559.00	59,510.89	163,475.00	(48,916.00)	-42.7%
Classified Support Salaries		2200	356,453.00	356,453.00	213,059.96	403,496.00	(47,043.00)	-13.2%
Classified Supervisors' and Administrators' Salaries		2300	88,827.00	88,827.00	51,230.75	88,357.00	470.00	0.5%
Clerical, Technical and Office Salaries		2400	142,336.00	142,336.00	79,394.59	150,141.00	(7,805.00)	-5.5%
Other Classified Salaries		2900	22,526.00	22,526.00	4,262.22	9,425.00	13,101.00	58.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>724,701.00</b>	<b>724,701.00</b>	<b>407,458.41</b>	<b>814,894.00</b>	<b>(90,193.00)</b>	<b>-12.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	245,081.00	245,081.00	122,018.28	249,655.00	(4,574.00)	-1.9%
PERS		3201-3202	97,065.00	97,065.00	53,269.80	96,235.00	830.00	0.9%
OASDI/Medicare/Alternative		3301-3302	59,677.00	59,677.00	43,094.26	90,205.00	(30,528.00)	-51.2%
Health and Welfare Benefits		3401-3402	504,010.00	504,010.00	325,274.63	616,053.00	(112,043.00)	-22.2%
Unemployment Insurance		3501-3502	1,236.00	1,236.00	715.91	1,346.00	(110.00)	-8.9%
Workers' Compensation		3601-3602	91,252.00	91,252.00	42,292.20	87,783.00	3,469.00	3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	66,516.00	66,516.00	51,873.08	62,761.00	3,755.00	5.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,064,837.00</b>	<b>1,064,837.00</b>	<b>638,538.16</b>	<b>1,204,038.00</b>	<b>(139,201.00)</b>	<b>-13.1%</b>
<b>BOOKS AND SUPPLIES</b>								
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	95,315.27	209,014.00	(40,988.00)	-24.4%
Noncapitalized Equipment		4400	32,091.00	32,091.00	64,118.83	79,677.00	(47,586.00)	-148.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>250,117.00</b>	<b>250,117.00</b>	<b>159,485.58</b>	<b>338,691.00</b>	<b>(88,574.00)</b>	<b>-35.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	176,461.00	176,461.00	92,750.04	176,461.00	0.00	0.0%
Travel and Conferences		5200	27,709.00	27,709.00	10,970.27	34,586.00	(6,877.00)	-24.8%
Dues and Memberships		5300	9,026.00	9,026.00	8,433.60	9,063.00	(37.00)	-0.4%
Insurance		5400-5450	55,080.00	55,080.00	58,693.15	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	245,333.00	245,333.00	93,065.35	245,333.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,450.00	105,450.00	30,788.31	105,450.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	459,926.00	459,926.00	230,531.32	539,525.00	(79,599.00)	-17.3%
Communications		5900	26,152.00	26,152.00	5,287.48	26,152.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,105,137.00</b>	<b>1,105,137.00</b>	<b>530,519.52</b>	<b>1,191,650.00</b>	<b>(86,513.00)</b>	<b>-7.8%</b>



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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	86,298.00	86,298.00	0.00	86,298.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	22,252.10	15,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>101,298.00</b>	<b>101,298.00</b>	<b>22,252.10</b>	<b>101,298.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>104,450.00</b>	<b>104,450.00</b>	<b>0.00</b>	<b>104,450.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(4,215.00)	(4,215.00)	0.00	(5,281.00)	1,066.00	-25.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(4,215.00)</b>	<b>(4,215.00)</b>	<b>0.00</b>	<b>(5,281.00)</b>	<b>1,066.00</b>	<b>-25.3%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,079,214.00</b>	<b>5,079,214.00</b>	<b>2,656,729.90</b>	<b>5,568,315.00</b>	<b>(489,101.00)</b>	<b>-9.6%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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	72,747.00	(4,680.00)	-6.9%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	230,000.00	230,000.00	45,000.00	16.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>343,067.00</b>	<b>343,067.00</b>	<b>230,000.00</b>	<b>302,747.00</b>	<b>40,320.00</b>	<b>11.8%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(167,468.00)	(167,468.00)	0.00	(242,728.00)	(75,260.00)	44.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(167,468.00)</b>	<b>(167,468.00)</b>	<b>0.00</b>	<b>(242,728.00)</b>	<b>(75,260.00)</b>	<b>44.9%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(510,535.00)</b>	<b>(510,535.00)</b>	<b>(230,000.00)</b>	<b>(545,475.00)</b>	<b>(34,940.00)</b>	<b>6.8%</b>

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)
<b>A. REVENUES</b>								
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	101,641.00	(10,016.00)	-9.0%
3) Other State Revenue		8300-8599	500,189.00	500,189.00	67,404.09	278,645.00	(221,544.00)	-44.3%
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	90,939.47	392,740.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	152,591.00	152,591.00	56,140.06	145,143.00	7,448.00	4.9%
2) Classified Salaries		2000-2999	51,388.00	51,388.00	36,600.85	74,721.00	(23,333.00)	-45.4%
3) Employee Benefits		3000-3999	227,449.00	227,449.00	44,041.81	235,052.00	(7,603.00)	-3.3%
4) Books and Supplies		4000-4999	24,498.00	24,498.00	24,906.19	58,999.00	(34,501.00)	-140.8%
5) Services and Other Operating Expenditures		5000-5999	62,850.00	62,850.00	33,724.04	75,195.00	(12,345.00)	-19.6%
6) Capital Outlay		6000-6999	258,777.00	258,777.00	0.00	141,709.00	117,068.00	45.2%
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	5,281.00	(1,066.00)	-25.3%
9) TOTAL, EXPENDITURES			781,768.00	781,768.00	195,412.95	736,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(167,468.00)	(167,468.00)	(104,473.48)	(343,360.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	167,468.00	167,468.00	0.00	242,728.00	75,260.00	44.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			167,468.00	167,468.00	0.00	242,728.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(104,473.48)	(100,632.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		100,632.00	100,632.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		100,632.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		100,632.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	66,847.00	66,847.00	0.00	67,504.00	657.00	1.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,058.00	28,058.00	0.00	11,181.00	(16,877.00)	-60.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	2,924.00	2,924.00	810.38	2,727.00	(197.00)	-6.7%
All Other Federal Revenue	All Other	8290	13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>111,657.00</b>	<b>111,657.00</b>	<b>13,535.38</b>	<b>101,641.00</b>	<b>(10,016.00)</b>	<b>-9.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Mater:		8560	13,634.00	13,634.00	4,479.09	18,000.00	4,366.00	32.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	52,207.00	52,207.00	(157,213.00)	-75.1%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	223,608.00	223,608.00	10,718.00	154,911.00	(68,697.00)	-30.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>500,189.00</b>	<b>500,189.00</b>	<b>67,404.09</b>	<b>278,645.00</b>	<b>(221,544.00)</b>	<b>-44.3%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,454.00	2,454.00	10,000.00	12,454.00	10,000.00	407.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,454.00</b>	<b>2,454.00</b>	<b>10,000.00</b>	<b>12,454.00</b>	<b>10,000.00</b>	<b>407.5%</b>
<b>TOTAL, REVENUES</b>			<b>614,300.00</b>	<b>614,300.00</b>	<b>90,939.47</b>	<b>392,740.00</b>	<b>(221,560.00)</b>	<b>-36.1%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	152,591.00	152,591.00	56,140.06	145,143.00	7,448.00	4.9%
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>152,591.00</b>	<b>152,591.00</b>	<b>56,140.06</b>	<b>145,143.00</b>	<b>7,448.00</b>	<b>4.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	51,388.00	51,388.00	36,600.85	74,721.00	(23,333.00)	-45.4%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>51,388.00</b>	<b>51,388.00</b>	<b>36,600.85</b>	<b>74,721.00</b>	<b>(23,333.00)</b>	<b>-45.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	162,639.00	162,639.00	7,896.07	160,938.00	1,701.00	1.0%
PERS		3201-3202	14,457.00	14,457.00	5,051.83	9,776.00	4,681.00	32.4%
OASDI/Medicare/Alternative		3301-3302	9,594.00	9,594.00	3,534.78	8,003.00	1,591.00	16.6%
Health and Welfare Benefits		3401-3402	31,335.00	31,335.00	24,499.95	49,020.00	(17,685.00)	-56.4%
Unemployment Insurance		3501-3502	124.00	124.00	46.35	109.00	15.00	12.1%
Workers' Compensation		3601-3602	9,300.00	9,300.00	3,012.83	7,206.00	2,094.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>227,449.00</b>	<b>227,449.00</b>	<b>44,041.81</b>	<b>235,052.00</b>	<b>(7,603.00)</b>	<b>-3.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	13,634.00	13,634.00	8,733.13	18,000.00	(4,366.00)	-32.0%
Books and Other Reference Materials		4200	0.00	0.00	5,087.55	5,500.00	(5,500.00)	New
Materials and Supplies		4300	9,214.00	9,214.00	6,268.25	26,849.00	(17,635.00)	-191.4%
Noncapitalized Equipment		4400	1,650.00	1,650.00	4,817.26	8,650.00	(7,000.00)	-424.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>24,498.00</b>	<b>24,498.00</b>	<b>24,906.19</b>	<b>58,999.00</b>	<b>(34,501.00)</b>	<b>-140.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	15,831.21	32,275.00	(1,603.00)	-5.2%
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	1,487.77	3,982.00	(1,469.00)	-58.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	304.19	1,108.00	(108.00)	-10.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,665.00	28,665.00	16,100.87	37,830.00	(9,165.00)	-32.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>62,850.00</b>	<b>62,850.00</b>	<b>33,724.04</b>	<b>75,195.00</b>	<b>(12,345.00)</b>	<b>-19.6%</b>



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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	114,545.00	114,545.00	0.00	28,394.00	86,151.00	75.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	49,357.00	49,357.00	0.00	37,877.00	11,480.00	23.3%
Equipment Replacement		6500	94,875.00	94,875.00	0.00	75,438.00	19,437.00	20.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>258,777.00</b>	<b>258,777.00</b>	<b>0.00</b>	<b>141,709.00</b>	<b>117,068.00</b>	<b>45.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	4,215.00	4,215.00	0.00	5,281.00	(1,066.00)	-25.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>4,215.00</b>	<b>4,215.00</b>	<b>0.00</b>	<b>5,281.00</b>	<b>(1,066.00)</b>	<b>-25.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>781,768.00</b>	<b>781,768.00</b>	<b>195,412.95</b>	<b>736,100.00</b>	<b>45,668.00</b>	<b>5.8%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	167,468.00	167,468.00	0.00	242,728.00	75,260.00	44.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>167,468.00</b>	<b>167,468.00</b>	<b>0.00</b>	<b>242,728.00</b>	<b>75,260.00</b>	<b>44.9%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>167,468.00</b>	<b>167,468.00</b>	<b>0.00</b>	<b>242,728.00</b>	<b>(75,260.00)</b>	<b>44.9%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,881,589.00	4,881,589.00	1,332,625.49	4,733,489.00	(148,100.00)	-3.0%
2) Federal Revenue		8100-8299	191,657.00	191,657.00	13,535.38	181,641.00	(10,016.00)	-5.2%
3) Other State Revenue		8300-8599	561,404.00	561,404.00	106,115.22	397,859.00	(163,545.00)	-29.1%
4) Other Local Revenue		8600-8799	236,238.00	236,238.00	125,926.06	246,238.00	10,000.00	4.2%
5) TOTAL, REVENUES			5,870,888.00	5,870,888.00	1,578,202.15	5,559,227.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,885,480.00	1,885,480.00	954,616.19	1,963,718.00	(78,238.00)	-4.1%
2) Classified Salaries		2000-2999	776,089.00	776,089.00	444,059.26	889,615.00	(113,526.00)	-14.6%
3) Employee Benefits		3000-3999	1,292,286.00	1,292,286.00	682,579.97	1,439,090.00	(146,804.00)	-11.4%
4) Books and Supplies		4000-4999	274,615.00	274,615.00	184,391.77	397,690.00	(123,075.00)	-44.8%
5) Services and Other Operating Expenditures		5000-5999	1,167,987.00	1,167,987.00	564,243.56	1,266,845.00	(98,858.00)	-8.5%
6) Capital Outlay		6000-6999	360,075.00	360,075.00	22,252.10	243,007.00	117,068.00	32.5%
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	2,852,142.85	6,304,415.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,906.00	9,906.00	(1,273,940.70)	(745,188.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	343,067.00	343,067.00	230,000.00	302,747.00	40,320.00	11.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(343,067.00)	(343,067.00)	(230,000.00)	(302,747.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(333,161.00)	(333,161.00)	(1,503,940.70)	(1,047,935.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,032,715.00	3,032,715.00		3,690,338.00	657,623.00	21.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,715.00	3,032,715.00		3,690,338.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,715.00	3,032,715.00		3,690,338.00		
2) Ending Balance, June 30 (E + F1e)			2,699,554.00	2,699,554.00		2,642,403.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	518,756.00	518,756.00		518,756.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	621,000.00	621,000.00		621,000.00		
Unassigned/Unappropriated Amount			1,556,398.00	1,556,398.00		1,499,247.00		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	1,761,498.00	1,761,498.00	1,110,547.00	1,730,348.00	(31,150.00)	-1.8%
Education Protection Account State Aid - Current Year		8012	432,455.00	432,455.00	125,383.00	315,505.00	(116,950.00)	-27.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	4,819.67	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	3,614.92	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,687,636.00	2,687,636.00	56,033.25	2,687,636.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	211.89	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	46.69	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	31,969.07	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%
<b>Subtotal, LCFF Sources</b>			<b>4,881,589.00</b>	<b>4,881,589.00</b>	<b>1,332,625.49</b>	<b>4,733,489.00</b>	<b>(148,100.00)</b>	<b>-3.0%</b>
<b>LCFF Transfers</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			<b>4,881,589.00</b>	<b>4,881,589.00</b>	<b>1,332,625.49</b>	<b>4,733,489.00</b>	<b>(148,100.00)</b>	<b>-3.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	66,847.00	66,847.00	0.00	67,504.00	657.00	1.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,058.00	28,058.00	0.00	11,181.00	(16,877.00)	-60.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	2,924.00	2,924.00	810.38	2,727.00	(197.00)	-6.7%
All Other Federal Revenue	All Other	8290	13,828.00	13,828.00	12,725.00	20,229.00	6,401.00	46.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>191,657.00</b>	<b>191,657.00</b>	<b>13,535.38</b>	<b>181,641.00</b>	<b>(10,016.00)</b>	<b>-5.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,107.00	13,107.00	31,646.00	66,224.00	53,117.00	405.3%
Lottery - Unrestricted and Instructional Materi		8560	61,742.00	61,742.00	10,591.90	70,990.00	9,248.00	15.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	53,527.00	53,527.00	0.00	53,527.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	209,420.00	209,420.00	52,207.00	52,207.00	(157,213.00)	-75.1%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	223,608.00	223,608.00	11,670.32	154,911.00	(68,697.00)	-30.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>561,404.00</b>	<b>561,404.00</b>	<b>106,115.22</b>	<b>397,859.00</b>	<b>(163,545.00)</b>	<b>-29.1%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	5,055.00	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	32,308.53	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	75,826.10	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,454.00	2,454.00	12,736.43	12,454.00	10,000.00	407.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>236,238.00</b>	<b>236,238.00</b>	<b>125,926.06</b>	<b>246,238.00</b>	<b>10,000.00</b>	<b>4.2%</b>
<b>TOTAL, REVENUES</b>			<b>5,870,888.00</b>	<b>5,870,888.00</b>	<b>1,578,202.15</b>	<b>5,559,227.00</b>	<b>(311,661.00)</b>	<b>-5.3%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,609,060.00	1,609,060.00	804,161.15	1,684,310.00	(75,250.00)	-4.7%
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	127,209.44	239,558.00	(2,988.00)	-1.3%
Other Certificated Salaries		1900	39,850.00	39,850.00	23,245.60	39,850.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,885,480.00</b>	<b>1,885,480.00</b>	<b>954,616.19</b>	<b>1,963,718.00</b>	<b>(78,238.00)</b>	<b>-4.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	165,947.00	165,947.00	96,111.74	238,196.00	(72,249.00)	-43.5%
Classified Support Salaries		2200	356,453.00	356,453.00	213,059.96	403,496.00	(47,043.00)	-13.2%
Classified Supervisors' and Administrators' Salaries		2300	88,827.00	88,827.00	51,230.75	88,357.00	470.00	0.5%
Clerical, Technical and Office Salaries		2400	142,336.00	142,336.00	79,394.59	150,141.00	(7,805.00)	-5.5%
Other Classified Salaries		2900	22,526.00	22,526.00	4,262.22	9,425.00	13,101.00	58.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>776,089.00</b>	<b>776,089.00</b>	<b>444,059.26</b>	<b>889,615.00</b>	<b>(113,526.00)</b>	<b>-14.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	407,720.00	407,720.00	129,914.35	410,593.00	(2,873.00)	-0.7%
PERS		3201-3202	111,522.00	111,522.00	58,321.63	106,011.00	5,511.00	4.9%
OASDI/Medicare/Alternative		3301-3302	69,271.00	69,271.00	46,629.04	98,208.00	(28,937.00)	-41.8%
Health and Welfare Benefits		3401-3402	535,345.00	535,345.00	349,774.58	665,073.00	(129,728.00)	-24.2%
Unemployment Insurance		3501-3502	1,360.00	1,360.00	762.26	1,455.00	(95.00)	-7.0%
Workers' Compensation		3601-3602	100,552.00	100,552.00	45,305.03	94,989.00	5,563.00	5.5%
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	66,516.00	66,516.00	51,873.08	62,761.00	3,755.00	5.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,292,286.00</b>	<b>1,292,286.00</b>	<b>682,579.97</b>	<b>1,439,090.00</b>	<b>(146,804.00)</b>	<b>-11.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	63,634.00	63,634.00	8,784.61	68,000.00	(4,366.00)	-6.9%
Books and Other Reference Materials		4200	0.00	0.00	5,087.55	5,500.00	(5,500.00)	New
Materials and Supplies		4300	177,240.00	177,240.00	101,583.52	235,863.00	(58,623.00)	-33.1%
Noncapitalized Equipment		4400	33,741.00	33,741.00	68,936.09	88,327.00	(54,586.00)	-161.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>274,615.00</b>	<b>274,615.00</b>	<b>184,391.77</b>	<b>397,690.00</b>	<b>(123,075.00)</b>	<b>-44.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	176,461.00	176,461.00	92,750.04	176,461.00	0.00	0.0%
Travel and Conferences		5200	58,381.00	58,381.00	26,801.48	66,861.00	(8,480.00)	-14.5%
Dues and Memberships		5300	9,026.00	9,026.00	8,433.60	9,063.00	(37.00)	-0.4%
Insurance		5400-5450	55,080.00	55,080.00	58,693.15	55,080.00	0.00	0.0%
Operations and Housekeeping Services		5500	247,846.00	247,846.00	94,553.12	249,315.00	(1,469.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,450.00	106,450.00	31,092.50	106,558.00	(108.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	488,591.00	488,591.00	246,632.19	577,355.00	(88,764.00)	-18.2%
Communications		5900	26,152.00	26,152.00	5,287.48	26,152.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,167,987.00</b>	<b>1,167,987.00</b>	<b>564,243.56</b>	<b>1,266,845.00</b>	<b>(98,858.00)</b>	<b>-8.5%</b>



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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	114,545.00	114,545.00	0.00	28,394.00	86,151.00	75.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	135,655.00	135,655.00	0.00	124,175.00	11,480.00	8.5%
Equipment Replacement		6500	109,875.00	109,875.00	22,252.10	90,438.00	19,437.00	17.7%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>360,075.00</b>	<b>360,075.00</b>	<b>22,252.10</b>	<b>243,007.00</b>	<b>117,068.00</b>	<b>32.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>104,450.00</b>	<b>104,450.00</b>	<b>0.00</b>	<b>104,450.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,860,982.00</b>	<b>5,860,982.00</b>	<b>2,852,142.85</b>	<b>6,304,415.00</b>	<b>(443,433.00)</b>	<b>-7.6%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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	72,747.00	(4,680.00)	-6.9%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	230,000.00	230,000.00	45,000.00	16.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>343,067.00</b>	<b>343,067.00</b>	<b>230,000.00</b>	<b>302,747.00</b>	<b>40,320.00</b>	<b>11.8%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(343,067.00)</b>	<b>(343,067.00)</b>	<b>(230,000.00)</b>	<b>(302,747.00)</b>	<b>(40,320.00)</b>	<b>-11.8%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	32,812.30	85,848.00	9,500.00	12.4%
3) Other State Revenue		8300-8599	5,500.00	5,500.00	2,390.67	5,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,366.00	20,366.00	4,877.45	20,366.00	0.00	0.0%
5) TOTAL, REVENUES			102,214.00	102,214.00	40,080.42	111,714.00		
<b>B. EXPENDITURES</b>								
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	35,944.82	75,392.00	(4,671.00)	-6.6%
3) Employee Benefits		3000-3999	33,804.00	33,804.00	17,037.56	34,491.00	(687.00)	-2.0%
4) Books and Supplies		4000-4999	59,769.00	59,769.00	26,326.40	68,591.00	(8,822.00)	-14.8%
5) Services and Other Operating Expenditures		5000-5999	5,987.00	5,987.00	2,069.32	5,987.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			170,281.00	170,281.00	81,378.10	184,461.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(68,067.00)	(68,067.00)	(41,297.68)	(72,747.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	68,067.00	68,067.00	0.00	72,747.00	4,680.00	6.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			68,067.00	68,067.00	0.00	72,747.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(41,297.68)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	76,348.00	76,348.00	28,897.22	76,348.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	3,915.08	9,500.00	9,500.00	New
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>76,348.00</b>	<b>76,348.00</b>	<b>32,812.30</b>	<b>85,848.00</b>	<b>9,500.00</b>	<b>12.4%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	5,500.00	5,500.00	2,390.67	5,500.00	0.00	0.0%
All Other State Revenue		8580	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,500.00</b>	<b>5,500.00</b>	<b>2,390.67</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,366.00	20,366.00	4,877.45	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%
<b>Fees and Contracts</b>								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,366.00</b>	<b>20,366.00</b>	<b>4,877.45</b>	<b>20,366.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>102,214.00</b>	<b>102,214.00</b>	<b>40,080.42</b>	<b>111,714.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	70,721.00	70,721.00	35,944.82	75,392.00	(4,671.00)	-6.6%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>70,721.00</b>	<b>70,721.00</b>	<b>35,944.82</b>	<b>75,392.00</b>	<b>(4,671.00)</b>	<b>-6.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,372.00	8,372.00	4,488.76	8,925.00	(553.00)	-6.6%
OASDI/Medicare/Alternative		3301-3302	5,211.00	5,211.00	2,651.73	5,571.00	(360.00)	-6.9%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	8,689.16	17,458.00	79.00	0.5%
Unemployment Insurance		3501-3502	36.00	36.00	17.94	38.00	(2.00)	-5.6%
Workers' Compensation		3601-3602	2,648.00	2,648.00	1,189.97	2,499.00	149.00	5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,804.00</b>	<b>33,804.00</b>	<b>17,037.56</b>	<b>34,491.00</b>	<b>(687.00)</b>	<b>-2.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,011.00	9,011.00	1,086.83	9,011.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	45,758.00	45,758.00	25,239.57	54,580.00	(8,822.00)	-19.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>59,769.00</b>	<b>59,769.00</b>	<b>26,326.40</b>	<b>68,591.00</b>	<b>(8,822.00)</b>	<b>-14.8%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,987.00</b>	<b>5,987.00</b>	<b>2,069.32</b>	<b>5,987.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7360	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>170,281.00</b>	<b>170,281.00</b>	<b>81,378.10</b>	<b>184,461.00</b>		



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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	68,067.00	68,067.00	0.00	72,747.00	4,680.00	6.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>68,067.00</b>	<b>68,067.00</b>	<b>0.00</b>	<b>72,747.00</b>	<b>4,680.00</b>	<b>6.9%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>68,067.00</b>	<b>68,067.00</b>	<b>0.00</b>	<b>72,747.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	275,000.00	275,000.00	77,726.20	505,000.00	(230,000.00)	-83.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			275,000.00	275,000.00	77,726.20	505,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(275,000.00)	(275,000.00)	(77,726.20)	(505,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	230,000.00	230,000.00	(45,000.00)	-16.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.00	275,000.00	230,000.00	230,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	152,273.80	(275,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		275,000.00	275,000.00	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		275,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		275,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	15,294.80	75,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	200,000.00	200,000.00	62,431.40	430,000.00	(230,000.00)	-115.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>275,000.00</b>	<b>275,000.00</b>	<b>77,726.20</b>	<b>505,000.00</b>	<b>(230,000.00)</b>	<b>-83.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
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%
<b>Debt Service</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>275,000.00</b>	<b>275,000.00</b>	<b>77,726.20</b>	<b>505,000.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>275,000.00</b>	<b>275,000.00</b>	<b>230,000.00</b>	<b>230,000.00</b>	<b>(45,000.00)</b>	<b>-16.4%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>275,000.00</b>	<b>275,000.00</b>	<b>230,000.00</b>	<b>230,000.00</b>		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,800.00	6,800.00	3,880.34	6,800.00	0.00	0.0%
5) TOTAL, REVENUES			6,800.00	6,800.00	3,880.34	6,800.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,000.00	6,000.00	0.00	6,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			800.00	800.00	3,880.34	800.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			800.00	800.00	3,880.34	800.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		187,543.00	187,543.00	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		187,543.00		
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		187,543.00		
2) Ending Net Position, June 30 (E + F1e)			800.00	800.00		188,343.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	800.00	800.00		188,343.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		6631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,800.00	6,800.00	3,880.34	6,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,800.00	6,800.00	3,880.34	6,800.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			6,800.00	6,800.00	3,880.34	6,800.00		

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

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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			6,000.00	6,000.00	0.00	6,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	394.80	394.80	386.55	386.55	(8.25)	-2%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	394.80	394.80	386.55	386.55	(8.25)	-2%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.85	0.85	2.65	1.73	0.88	104%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.85	0.85	0.85	0.92	0.07	8%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	15.00	15.00	15.00	16.31	1.31	9%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	16.70	16.70	18.50	18.96	2.26	14%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	411.50	411.50	405.05	405.51	(5.99)	-1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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

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

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		3,865,929.18	3,984,869.14	3,977,184.54	3,859,503.34	3,361,542.57	3,079,935.43	3,610,301.07	3,804,680.53
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources		252,397.00	252,397.00	315,089.00	252,397.00	135,000.00	62,691.00	100,959.00	135,000.00
Principal Apportionment			64,726.42				940,673.00	403,145.00	
Property Taxes									
Miscellaneous Funds			1,437.78		12,097.60	24,325.00	35,000.00	45,000.00	45,000.00
Federal Revenue			75.00		11,469.22	13,902.00	80,669.00	46,500.00	100,000.00
Other State Revenue									
Other Local Revenue		12,739.92	302.49	25,904.53	150,537.71	440.50	677.86	(71,865.18)	1,000.00
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		265,136.92	318,938.69	340,993.53	426,501.53	173,667.50	1,119,710.86	523,738.82	281,000.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		24,960.10	25,710.10	179,661.21	183,782.37	183,220.81	178,853.30	178,428.30	220,451.62
Classified Salaries		34,870.54	47,740.47	71,990.26	72,324.94	79,986.17	75,705.89	61,440.99	66,730.17
Employee Benefits		57,846.17	34,519.50	112,010.22	113,763.37	118,288.31	116,795.19	129,357.21	120,193.49
Books and Supplies		3,211.75	45,061.68	42,790.80	28,420.57	10,377.13	44,325.57	10,022.23	14,403.01
Services		28,408.13	119,769.15	52,013.81	308,880.07	57,554.77	55,483.93	(57,266.30)	77,330.94
Capital Outlay							4,194.49	7,707.61	28,396.30
Other Outgo							50,000.00		
Interfund Transfers Out					230,000.00		72,144.00		0.00
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>		149,296.69	272,200.90	456,463.30	937,171.32	459,777.19	597,502.37	329,690.04	526,505.53
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable		20,017.18	(627.40)	1,248.00	9,522.62	5,000.00	8,396.64	783.36	1,162.92
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
<b>SUBTOTAL</b>		20,017.18	(627.40)	1,248.00	9,522.62	5,000.00	8,396.64	783.36	1,162.92
Liabilities and Deferred Inflows									
Accounts Payable		16,917.43	53,794.99	1,456.43	(3,186.40)	497.45	(286.49)	452.68	1,133.00
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
<b>SUBTOTAL</b>		16,917.43	53,794.99	1,456.43	(3,186.40)	497.45	239.51	452.68	1,133.00
Nonoperating									
Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>		3,099.75	(54,422.39)	(208.43)	12,709.02	4,502.55	8,157.13	330.68	28.92
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		118,939.98	(7,684.60)	(117,681.20)	(497,960.77)	(281,607.14)	530,365.64	194,379.46	(245,475.61)
<b>F. ENDING CASH (A + E)</b>		3,984,869.14	3,977,184.54	3,859,503.34	3,361,542.57	3,079,935.43	3,610,301.07	3,804,680.53	3,559,204.92
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	3,559,204.92	3,146,945.92	3,622,059.23	3,176,365.79				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	135,000.00	135,000.00	135,000.00	127,964.00	6,959.00		2,045,853.00	2,045,853.00
Property Taxes		940,873.00	0.00	338,418.58			2,687,636.00	2,687,636.00
Miscellaneous Funds							0.00	0.00
Federal Revenue		18,552.62		228.00			181,641.00	181,641.00
Other State Revenue	55,000.00		14,859.78		75,384.00		397,859.00	397,859.00
Other Local Revenue	80,000.00	15,000.00	16,856.52	14,943.63			246,238.00	246,238.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	270,000.00	1,109,225.62	166,716.30	481,254.21	82,343.00	0.00	5,559,227.00	5,559,227.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	169,350.00	189,350.00	189,350.00	189,459.22	31,140.97		1,963,718.00	1,963,718.00
Classified Salaries	76,828.00	115,828.00	76,828.00	76,830.79	33,510.78		889,615.00	889,615.00
Employee Benefits	133,550.00	137,890.00	133,550.00	133,491.74	97,834.80		1,439,090.00	1,439,090.00
Books and Supplies	65,000.00	17,228.00	17,851.20	46,198.06			397,690.00	397,690.00
Services	101,500.00	45,000.00	182,530.54	120,061.08	176,178.88		1,266,845.00	1,266,845.00
Capital Outlay		2,280.00		190,078.60			243,007.00	243,007.00
Other Outgo		50,000.00		4,450.00			104,450.00	104,450.00
Interfund Transfers Out							302,747.00	302,747.00
Interfund Financing Uses				603.00			0.00	0.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	566,228.00	610,576.00	599,909.74	761,172.49	338,665.43	0.00	6,607,162.00	6,607,162.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	0.00
Accounts Receivable							45,503.32	45,503.32
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	45,503.32	45,503.32
Liabilities and Deferred Inflows								
Accounts Payable	93,031.00	5,000.00	12,500.00	1,621.27			182,931.36	182,931.36
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues	23,000.00	18,536.31					42,062.31	42,062.31
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	116,031.00	23,536.31	12,500.00	1,621.27	0.00	0.00	224,993.67	224,993.67
Nonoperating								
Suspense Clearing							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>	(116,031.00)	(23,536.31)	(12,500.00)	(1,621.27)	0.00	0.00	(179,490.35)	(179,490.35)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(412,259.00)	475,113.31	(445,683.44)	(281,539.55)	(256,322.43)	0.00	(1,227,425.35)	(1,047,935.00)
<b>F. ENDING CASH (A + E)</b>	3,146,945.92	3,622,059.23	3,176,365.79	2,894,876.24				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							2,638,503.81	

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24
<b>B. RECEIPTS</b>									
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	<b>TOTAL RECEIPTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
	Certificated Salaries								
	Classified Salaries								
	Employee Benefits								
	Books and Supplies								
	Services								
	Capital Outlay								
	Other Outgo								
	Interfund Transfers Out								
	All Other Financing Uses								
	<b>TOTAL DISBURSEMENTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
	Assets and Deferred Outflows								
	Cash Not In Treasury								
	Accounts Receivable								
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows								
	Accounts Payable								
	Due To Other Funds								
	Current Loans								
	Unearned Revenues								
	Deferred Inflows of Resources								
	<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nonoperating								
	Suspense Clearing								
	<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24				
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment							0.00	
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue							0.00	
Other Local Revenue							0.00	
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
<b>TOTAL RECEIPTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries							0.00	
Classified Salaries							0.00	
Employee Benefits							0.00	
Books and Supplies							0.00	
Services							0.00	
Capital Outlay							0.00	
Other Outgo							0.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
<b>TOTAL DISBURSEMENTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>	2,894,826.24	2,894,826.24	2,894,826.24	2,894,826.24			2,894,826.24	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							2,894,826.24	

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2018 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

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

**Criteria and Standards Review Summary**

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

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

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

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



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

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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,607,162.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	271,272.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	243,007.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	302,747.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	351,956.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				897,710.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		72,747.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,510,927.00

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		405.05
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,605.55
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,816,819.10	12,751.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,816,819.10	12,751.00
B. Required effort (Line A.2 times 90%)	4,335,137.19	11,475.90
C. Current year expenditures (Line I.E and Line II.B)	5,510,927.00	13,605.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 32,078.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,260,345.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.75%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	265,191.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	74,747.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,287.24
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	29.25
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	346,254.49
9. Carry-Forward Adjustment (Part IV, Line F)	(48,235.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	298,019.40

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,154,423.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	707,983.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	217,856.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	99,632.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	243,458.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	43,160.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	114,849.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	832,010.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,870.75
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	184,461.00
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)	5,618,703.51

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.16%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see <a href="http://www.cde.ca.gov/fg/ac/icc">www.cde.ca.gov/fg/ac/icc</a> ) (Line A10 divided by Line B18)	5.30%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>346,254.49</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(133,582.07)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(133,277.18)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.14%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.13%) times Part III, Line B18); zero if positive	<u>(96,470.18)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(96,470.18)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.45%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-48,235.09) is applied to the current year calculation and the remainder (\$-48,235.09) is deferred to one or more future years:	<u>5.30%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-32,156.73) is applied to the current year calculation and the remainder (\$-64,313.45) is deferred to one or more future years:	<u>5.59%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(48,235.09)</u>

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

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



Description	Object Codes	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,733,489.00	4.69%	4,955,309.00	5.25%	5,215,576.00
2. Federal Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	119,214.00	0.00%	119,214.00	0.00%	119,214.00
4. Other Local Revenues	8600-8799	233,784.00	0.00%	233,784.00	0.00%	233,784.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(242,728.00)	17.26%	(284,630.00)	2.62%	(292,083.00)
6. Total (Sum lines A1 thru A5c)		4,923,759.00	3.65%	5,103,677.00	4.95%	5,356,491.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,818,575.00		1,844,446.00
b. Step & Column Adjustment				62,421.00		43,129.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(36,550.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,818,575.00	1.42%	1,844,446.00	2.34%	1,887,575.00
2. Classified Salaries						
a. Base Salaries				814,894.00		814,278.00
b. Step & Column Adjustment				26,054.00		32,694.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(26,670.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	814,894.00	-0.08%	814,278.00	4.02%	846,972.00
3. Employee Benefits	3000-3999	1,204,038.00	4.96%	1,263,802.00	0.52%	1,270,432.00
4. Books and Supplies	4000-4999	338,691.00	0.00%	338,691.00	0.00%	338,691.00
5. Services and Other Operating Expenditures	5000-5999	1,191,650.00	0.00%	1,191,650.00	0.00%	1,191,650.00
6. Capital Outlay	6000-6999	101,298.00	0.00%	101,298.00	0.00%	101,298.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,281.00)	0.00%	(5,281.00)	0.00%	(5,281.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	302,747.00	-75.97%	72,747.00	0.00%	72,747.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,871,062.00	-2.47%	5,726,081.00	1.44%	5,808,534.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(947,303.00)		(622,404.00)		(452,043.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,589,706.00		2,642,403.00		2,019,999.00
2. Ending Fund Balance (Sum lines C and D1)		2,642,403.00		2,019,999.00		1,567,956.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	518,756.00		603,758.00		644,168.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	621,000.00		640,000.00		640,000.00
2. Unassigned/Unappropriated	9790	1,499,247.00		772,841.00		280,388.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,642,403.00		2,019,999.00		1,567,956.00

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)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	621,000.00		640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,499,247.00		772,841.00		280,388.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		2,120,247.00		1,412,841.00		920,388.00

**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.

B1d: One time salary bonus for SPTA Certificated staff of \$1,500 prorated per FTE not to continue in out years. Removed from 2018/19 projection.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	101,641.00	-0.22%	101,413.00	0.00%	101,413.00
3. Other State Revenues	8300-8599	278,645.00	-18.74%	226,438.00	0.00%	226,438.00
4. Other Local Revenues	8600-8799	12,454.00	-80.30%	2,454.00	0.00%	2,454.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	242,728.00	17.26%	284,630.00	2.62%	292,083.00
6. Total (Sum lines A1 thru A5c)		635,468.00	-3.23%	614,935.00	1.21%	622,388.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				145,143.00		142,323.00
b. Step & Column Adjustment				1,680.00		925.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,500.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,143.00	-1.94%	142,323.00	0.65%	143,248.00
2. Classified Salaries						
a. Base Salaries				74,721.00		69,492.00
b. Step & Column Adjustment				5,746.00		5,801.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,975.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	74,721.00	-7.00%	69,492.00	8.35%	75,293.00
3. Employee Benefits	3000-3999	235,052.00	0.76%	236,846.00	0.31%	237,573.00
4. Books and Supplies	4000-4999	58,999.00	-8.61%	53,921.00	0.00%	53,921.00
5. Services and Other Operating Expenditures	5000-5999	75,195.00	-7.98%	69,195.00	0.00%	69,195.00
6. Capital Outlay	6000-6999	141,709.00	-73.27%	37,877.00	0.00%	37,877.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,281.00	0.00%	5,281.00	0.00%	5,281.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		736,100.00	-16.46%	614,935.00	1.21%	622,388.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(100,632.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		100,632.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

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

**F. ASSUMPTIONS**

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

B1d: One time salary bonus for SPTA Certificated staff of \$1,500 prorated per FTE not to continue in out years. Removed from 2018/19 projection.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,733,489.00	4.69%	4,955,309.00	5.25%	5,215,576.00
2. Federal Revenues	8100-8299	181,641.00	-0.13%	181,413.00	0.00%	181,413.00
3. Other State Revenues	8300-8599	397,859.00	-13.12%	345,652.00	0.00%	345,652.00
4. Other Local Revenues	8600-8799	246,238.00	-4.06%	236,238.00	0.00%	236,238.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,559,227.00	2.87%	5,718,612.00	4.55%	5,978,879.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,963,718.00		1,986,769.00
b. Step & Column Adjustment				64,101.00		44,054.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(41,050.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,963,718.00	1.17%	1,986,769.00	2.22%	2,030,823.00
2. Classified Salaries						
a. Base Salaries				889,615.00		883,770.00
b. Step & Column Adjustment				31,800.00		38,495.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(37,645.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	889,615.00	-0.66%	883,770.00	4.36%	922,265.00
3. Employee Benefits	3000-3999	1,439,090.00	4.28%	1,500,648.00	0.49%	1,508,005.00
4. Books and Supplies	4000-4999	397,690.00	-1.28%	392,612.00	0.00%	392,612.00
5. Services and Other Operating Expenditures	5000-5999	1,266,845.00	-0.47%	1,260,845.00	0.00%	1,260,845.00
6. Capital Outlay	6000-6999	243,007.00	-42.73%	139,175.00	0.00%	139,175.00
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	302,747.00	-75.97%	72,747.00	0.00%	72,747.00
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)		6,607,162.00	-4.03%	6,341,016.00	1.42%	6,430,922.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,047,935.00)		(622,404.00)		(452,043.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,690,338.00		2,642,403.00		2,019,999.00
2. Ending Fund Balance (Sum lines C and D1)		2,642,403.00		2,019,999.00		1,567,956.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	518,756.00		603,758.00		644,168.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	621,000.00		640,000.00		640,000.00
2. Unassigned/Unappropriated	9790	1,499,247.00		772,841.00		280,388.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,642,403.00		2,019,999.00		1,567,956.00

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	621,000.00		640,000.00		640,000.00
c. Unassigned/Unappropriated	9790	1,499,247.00		772,841.00		280,388.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,120,247.00		1,412,841.00		920,388.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		32.09%		22.28%		14.31%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		386.55		398.38		398.38
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,607,162.00		6,341,016.00		6,430,922.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,607,162.00		6,341,016.00		6,430,922.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		264,286.48		253,640.64		257,236.88
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		264,286.48		253,640.64		257,236.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	302,747.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					72,747.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					230,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>302,747.00</b>	<b>302,747.00</b>		



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)	District Regular	394.80		
	Charter School	0.00		
	<b>Total ADA</b>	<b>394.80</b>	<b>386.55</b>	<b>-2.1%</b>
1st Subsequent Year (2018-19)	District Regular	394.80		
	Charter School	0.00		
	<b>Total ADA</b>	<b>394.80</b>	<b>398.38</b>	<b>0.9%</b>
2nd Subsequent Year (2019-20)	District Regular	394.80		
	Charter School	0.00		
	<b>Total ADA</b>	<b>394.80</b>	<b>398.38</b>	<b>0.9%</b>

**1B. Comparison of District ADA to the Standard**

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

- 1a. **STANDARD NOT MET** - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

In current year some students transferred/moved out of the district's area. Second Interim ADA is currently below anticipated levels.

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	413	408		
Charter School	0			
<b>Total Enrollment</b>	<b>413</b>	<b>408</b>	<b>-1.2%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	413	411		
Charter School	0			
<b>Total Enrollment</b>	<b>413</b>	<b>411</b>	<b>-0.5%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	413	411		
Charter School	0			
<b>Total Enrollment</b>	<b>413</b>	<b>411</b>	<b>-0.5%</b>	<b>Met</b>

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	356	372	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>356</b>	<b>372</b>	<b>95.7%</b>
Second Prior Year (2015-16)			
District Regular	362	381	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>362</b>	<b>381</b>	<b>95.0%</b>
First Prior Year (2016-17)			
District Regular	361	363	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>361</b>	<b>363</b>	<b>99.4%</b>
		Historical Average Ratio:	96.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	387	408		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>387</b>	<b>408</b>	<b>94.9%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular		411		
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>411</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular		411		
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>411</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	4,832,880.00		
1st Subsequent Year (2018-19)	4,961,336.00	4,955,309.00	-0.1%	Met
2nd Subsequent Year (2019-20)	5,099,228.00	5,215,576.00	2.3%	Not Met

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

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

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

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

Enrollment was greater at First Interim, adjustments made for current year at second interim. Out years for 18/19 and 19/20 have been adjusted to more closely project anticipated enrollment in those years.

**5. CRITERION: Salaries and Benefits**

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

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

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

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

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	3,837,507.00	5,568,315.00	68.9%	Not Met
1st Subsequent Year (2018-19)	3,922,526.00	5,653,334.00	69.4%	Not Met
2nd Subsequent Year (2019-20)	4,004,979.00	5,735,787.00	69.8%	Met

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

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

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

Explanation:  
(required if NOT met)

Expenditures in 2017/18 and 18/19 have been increased due to additional expenditures necessary for repair and maintenance of facilities. As the facilities are improved these expenditures will not continue in further out years.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2017-18)	181,543.00	181,641.00	0.1%	No
1st Subsequent Year (2018-19)	181,543.00	181,413.00	-0.1%	No
2nd Subsequent Year (2019-20)	181,543.00	181,413.00	-0.1%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2017-18)	336,404.00	397,859.00	18.3%	Yes
1st Subsequent Year (2018-19)	336,404.00	345,652.00	2.7%	No
2nd Subsequent Year (2019-20)	336,404.00	345,652.00	2.7%	No

Explanation:  
(required if Yes)

Unanticipated funding from Prop 39, increase of award for restricted/unrestricted lottery funds. These additional funds are not projected in out years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2017-18)	246,238.00	246,238.00	0.0%	No
1st Subsequent Year (2018-19)	236,238.00	236,238.00	0.0%	No
2nd Subsequent Year (2019-20)	236,238.00	236,238.00	0.0%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2017-18)	337,136.00	397,690.00	18.0%	Yes
1st Subsequent Year (2018-19)	337,136.00	392,612.00	16.5%	Yes
2nd Subsequent Year (2019-20)	337,136.00	392,612.00	16.5%	Yes

Explanation:  
(required if Yes)

First interim budget did not allow for additional books and supplies needed by the district. A very high needs special education and foster youth students were added to the enrollment and required additional supplies and instructional materials.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2017-18)	1,190,346.00	1,266,845.00	6.4%	Yes
1st Subsequent Year (2018-19)	1,190,346.00	1,260,845.00	5.9%	Yes
2nd Subsequent Year (2019-20)	1,190,346.00	1,260,845.00	5.9%	Yes

Explanation:  
(required if Yes)

Foster Youth and special education students required additional services performed by contracted providers. Additional operating equipment and expenditures are required in the current and two out years to update and repair facilities and equipment.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2017-18)	764,185.00	825,738.00	8.1%	Not Met
1st Subsequent Year (2018-19)	754,185.00	763,303.00	1.2%	Met
2nd Subsequent Year (2019-20)	754,185.00	763,303.00	1.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2017-18)	1,527,482.00	1,664,535.00	9.0%	Not Met
1st Subsequent Year (2018-19)	1,527,482.00	1,653,457.00	8.2%	Not Met
2nd Subsequent Year (2019-20)	1,527,482.00	1,653,457.00	8.2%	Not Met

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

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

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

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

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

Unanticipated funding from Prop 39, increase of award for restricted/unrestricted lottery funds. These additional funds are not projected in out years.

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

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

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

First Interim budget did not allow for additional books and supplies needed by the district. A very high needs special education and foster youth students were added to the enrollment and required additional supplies and instructional materials.

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

Foster Youth and special education students required additional services performed by contracted providers. Additional operating equipment and expenditures are required in the current and two out years to update and repair facilities and equipment.

**7. CRITERION: Facilities Maintenance**

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

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, 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 First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

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

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

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

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



**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	32.1%	22.3%	14.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	10.7%	7.4%	4.8%

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

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2017-18)	(947,303.00)	5,871,062.00		16.1%	Not Met
1st Subsequent Year (2018-19)	(622,404.00)	5,726,081.00		10.9%	Not Met
2nd Subsequent Year (2019-20)	(452,043.00)	5,808,534.00		7.8%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

District has repaired and replaced equipment due to aging facilities. New phone system has been installed to increase service level of communication between sites to increase campus safety. Internet servers were replaced, security camera system installed. Maintenance equipment replaced due to aging equipment.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2017-18)	2,642,403.00		Met
1st Subsequent Year (2018-19)	2,019,999.00		Met
2nd Subsequent Year (2019-20)	1,567,956.00		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2017-18)	2,894,826.24		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

<sup>1</sup> 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.

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

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

	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.)	387	398	398
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,607,162.00	6,341,016.00	6,430,922.00
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)	6,607,162.00	6,341,016.00	6,430,922.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	264,286.48	253,640.64	257,236.88
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)	264,286.48	253,640.64	257,236.88

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	621,000.00	640,000.00	640,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,499,247.00	772,841.00	280,388.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,120,247.00	1,412,841.00	920,388.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	32.09%	22.28%	14.31%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>264,286.48</b>	<b>253,640.64</b>	<b>257,236.88</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2017-18)	(246,017.00)	(242,728.00)	-1.3%	(3,289.00)	Met
1st Subsequent Year (2018-19)	(221,000.00)	(284,630.00)	28.8%	63,630.00	Not Met
2nd Subsequent Year (2019-20)	(151,000.00)	(292,083.00)	93.4%	141,083.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2017-18)	302,144.00	302,747.00	0.2%	603.00	Met
1st Subsequent Year (2018-19)	75,000.00	72,747.00	-3.0%	(2,253.00)	Met
2nd Subsequent Year (2019-20)	75,000.00	72,747.00	-3.0%	(2,253.00)	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Revenues are not anticipated to increase to keep up with rising district costs. Special Education costs are increasing and additional high needs students have been added to the program further increasing expenditures requiring an increase in contributions from the Unrestricted side. In addition to these costs the rate for STRS and PERS is increasing adding additional expenditures to the District to maintain level of service.

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

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

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

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

--

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Unrestricted Revenue	Accrued Vacation	19,674

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
<b>TOTAL:</b>				19,674

Type of Commitment (continued)	Prior Year (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	22,964	19,674	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	22,964	19,674	0	0
<b>Has total annual payment increased over prior year (2016-17)?</b>		No	No	No



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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

2. OPEB Liabilities

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

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

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

3. OPEB Contributions

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

Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2017-18)	133,535.00	133,535.00
1st Subsequent Year (2018-19)	133,535.00	133,535.00
2nd Subsequent Year (2019-20)	133,535.00	133,535.00

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

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

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

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

d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second 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)

First Interim (Form 01CSI, Item S7B)	Second 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:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	24.4	25.4	25.4	25.4

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

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

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	No	No

**One Year Agreement**

Total cost of salary settlement	41,048	0	0
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% change in salary schedule from prior year or

**Multiyear Agreement**

Total cost of salary settlement			
---------------------------------	--	--	--

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

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

**Negotiations Not Settled**

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

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Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

7. Amount included for any tentative salary schedule increases

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes	Yes
	525,972	528,420	531,234
	76.0%	75.0%	75.0%
	1.0%	1.0%	1.0%

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

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

No
----

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

--

**Certificated (Non-management) Step and Column Adjustments**

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes	Yes
	21,022	19,468	18,498
	1.0%	1.0%	1.0%

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No	No
No	No	No	No

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

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	25.0	23.9	23.9	23.9

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

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

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	39,000	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	154,119	157,105	157,105
3. Percent of H&W cost paid by employer	67.0%	67.0%	67.0%
4. Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	8,095	8,508	5,142
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

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

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

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

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

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

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

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

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

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	1,500	0	0

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

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

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			



**S9. Status of Other Funds**

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

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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# Quotation

CA License #996654

*200 S. Virginia St. 8<sup>th</sup> Floor, Ste. #80172, Reno, NV 89501 • Tel. (530) 830-9049 • Fax (530) 500-2778 • info@FixMyControls.com*

Quote No:  
15HQ-18-4

Date:  
February 14, 2018

To:  
Mike Hale  
Loyalton Elementary School

Re:  
Loyalton Elementary School  
Pneumatic to DDC Conversion

## **We propose to provide the following equipment and/or services at Loyalton Elementary:**

1. Upgrade the Boiler Plant from obsolete pneumatic control to Direct Digital Control (DDC). This includes:
  - a. Remove the existing pneumatic controls in the two (2) control boxes in the boiler room.
  - b. Add DDC controllers to replace and improve existing control.
  - c. Add automatic control to the two (2) boilers and integrate boilers, associated pumps, and loop temperatures into an energy saving demand-response loop to decrease fuel consumption and maximize system performance.
  - d. Add automatic control to the domestic hot water pump to eliminate energy consumption during unoccupied hours.
  - e. Add automatic control to building exhaust fans to eliminate energy consumption during unoccupied hours.
  - f. Add graphical pages for user control from a computer interface (to be provided by us, see below). Add trend (history) data, alarms, and personalized control to facilitate and ease system control and future troubleshooting on the mechanical system.
2. Upgrade four (4) Air Handler Units (AHUs) from obsolete pneumatic control to DDC. This includes:
  - a. Remove existing pneumatic controllers on each system.
  - b. Add DDC panels and controllers to replace and improve control.
  - c. Replace all pneumatic economizer actuators with new electronic actuators. Add automatic control to each AHU's economizers (outside air dampers) and utilize economizer sequencing to maximize AHU airflow and air temperature control to minimize energy consumption and maximize AHU performance.
  - d. Replace all pneumatic hot water valves with electronic hot water valves. Use proper sequencing to maximize valve performance to decrease energy consumption.
  - e. Install new Duct Smoke Detectors and integrate to the HVAC system. Wiring to the Fire Control panel not included.

- f. Add graphical pages for user control from a computer interface (to be provided by us, see below). Add trend (history) data, alarms, and personalized control to facilitate and ease future troubleshooting on the mechanical system.
3. Upgrade all 16 pneumatic thermostat and pneumatic zone valve actuators to electronic thermostats and valve actuators. All thermostats will have an adjustable temperature setpoint wheel and an occupancy button for after-hours occupancy requests. All building zones will be programmed with unoccupied temperature setbacks, thus efficiently and effectively allowing the building to cool at night. This will greatly reduce building energy consumption without jeopardizing any comfort.
4. Provide and install an open-source Energy Management System (EMS). This system will have a web-based graphical user interface with graphic pages for all systems mentioned above (boilers, fans, pumps, AHUs, and all zones). The EMS will have the capability to:
  - a. Perform system overrides of any mechanical equipment (valves, fans, pumps, dampers, etc).
  - b. View and alter setpoints for the integrated systems (room temperature setpoints, AHU runtime setpoints, boiler runtime setpoints, etc).
  - c. View alarms generated by the system (the system will be to calculate problems and send an alarm if issues are detected with the mechanical equipment or zone temperatures). This system is also capable of sending alarms via e-mail or text messaging if connected into an IT infrastructure.
  - d. View trend data (history logs) that help to identify and correct mechanical system failures.
  - e. Set schedules for fans, AHUs, individual zones, boilers, domestic hot water, etc.

#### **Not Included:**

1. We have not included professional duct cleaning services in our quote. Per Mike Hale, the system ductwork contains years of dust and debris and could use a cleaning by a company that performs this type of work. Although we are not proposing this as part of our quote, we are happy to provide references to companies who regularly perform this type of work.

#### **Other Notes:**

1. The U.S. Department of Energy estimates that a pneumatic to DDC conversion reduces energy consumption in a building from 15% (if the pneumatic controls are functional at the time of replacement) to 25% (if pneumatic controls were faulty at the time of replacement). Currently, Loyalton Elementary School's controls would fall into the category of mostly non-functional. These savings are achieved by a fully integrated system utilizing the following tactics:
  - a. Boiler demand-response. There is no longer a need to run the boilers at specific times to ensure that the building heats up correctly. With a system that knows the temperature in the various zones around the facility, the boilers and associated pumps can be carefully timed to turn on before teachers arrive to ensure a warm classroom and to turn off when all zones are satisfied.
  - b. Zone scheduling. There is no longer a need to run boilers at night simply because middle-of-the-night temperature is below freezing. All building zones and the pipe temperatures are monitored 24 hours a day to ensure that no classrooms fall below a set threshold (usually 50-55 degrees) and no pipes get too cold before pumps are to be turned on for circulation and heating.
  - c. AHU economizing. There is no longer a need to always run AHU economizers at specific set temperatures (pneumatic controllers are set at a specific temperature setpoint at the time of install and then left). With full zone integration, AHUs can be controlled by the zones that they feed to either heat or cool the air to prime temperatures to maximize both comfort and efficiency.

- d. Remove the compressor. Currently your building has a large air compressor that runs 24 hours a day and 7 days a week to keep your pneumatic lines full of air to maintain all equipment running as they currently stand. By replacing your obsolete pneumatic system with DDC, this compressor can be shut down and sold.
- 2. Old pneumatic systems come with hundreds or more feet of copper lines. Your pneumatic system was installed during a period that copper was inexpensive. Once we install the new DDC controls, we'll pull all of the old copper out (several hundred feet) and leave it with the school. This copper can be currently recycled at about \$2.30 per pound.
- 3. Updating your building control system from pneumatic to DDC will equal a reduction in the labor costs associated with the continued maintenance and troubleshooting of a failing obsolete system.

**Price for items listed above:**

**\$38,650**

**Other Prices:**

- Our committed hourly service rates to the Loyalton Elementary School for any control work not covered by this agreement: **\$95 hr + Trip**

We look forward to serving you and working with you on this project. Please let me know if you have any questions.

*Nathan Mulder*

This quote, when signed by the purchaser or a representative, implies that this quote has been accepted including the terms and conditions as listed above and becomes a contract in full force and effect. All quotes are written for prompt acceptance and are subject to change without notice after 60 days.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

**TERMS AND CONDITIONS**

The proposal by Open Control Systems ("OCS") is based upon and subject to the following terms and conditions:

1. **SCOPE OF WORK:** This proposal is based upon the use of straight time labor only, and does not include any overtime labor that might be required to complete any other work and/or changes requested by the Purchaser. Plastering, patching and painting are excluded. "In-line" duct and piping devices, including, but not limited to, valves, dampers, humidifiers, wells, taps, flow meters, orifices, etc., if required hereunder to be furnished by OCS, shall be distributed and installed by others under OCS' supervision but at no additional cost to OCS. For clarity, all such costs will be the responsibility of Purchaser. Purchaser agrees to provide OCS with required field utilities (electricity, toilets, drinking water, project hoist, elevator service, etc.) without charge to OCS. OCS agrees to keep the job site clean of debris arising out of its own operations. Purchaser shall not back charge OCS for any costs or expenses without OCS' written consent and agreement to any such back charges.  
Unless specifically detailed in the statement of the scope of work or services agreed to be performed by OCS under this agreement, OCS' obligations under this agreement expressly exclude any work or service of any nature associated with or connected with the identification, abatement, clean up, control, removal, or disposal of environmental hazards or dangerous substances, to include but not be limited to asbestos or PCB's, discovered on the premises. Any language or provision of the agreement elsewhere contained which may authorize or empower Purchaser to change, modify, or alter the scope of work or services to be performed by OCS shall not operate to compel OCS to perform any work relating to the foregoing without OCS' express written consent.
2. **INVOICES AND PAYMENTS:** OCS may invoice Purchaser on a monthly basis for all material delivered to the job site or to an off-site storage facility and for all work performed on-site and off-site by Purchaser, its subcontractors, fabricators, and/or suppliers. Purchaser shall pay OCS at the time Purchaser signs this agreement an advance payment equal to ten percent (10%) of the contract price or \$1,000 (whichever is less) which advance payment shall be credited against the final payment (but not any progress payment) due hereunder and Purchaser agrees to pay OCS additional amounts invoiced upon receipt of invoice. At the discretion of OCS, lien waivers may be furnished by OCS covering only the work or services for which payment has been made to OCS by Purchaser. All work or services invoiced by OCS shall be paid in full by Purchaser within thirty (30) days of each invoice issued by OCS. OCS may bill monthly for work or services provided to projects lasting more than thirty (30) days. Materials may be billed at time they are provided. In the event that OCS or its agents or subcontractors are asked by Purchaser, the owner of the project, a government representative or inspector, or any agents, to provide materials or services not detailed in the Proposal, or to otherwise alter OCS' performance, Purchaser shall pay OCS additional compensation for the charges performed at OCS' ordinary rates, including any overtime paid by OCS to complete such work in a timely manner. If OCS' invoice is not paid within thirty (30) days of its issuance, Purchaser shall be deemed delinquent, interest will accrue at the greater of one and one-half percent (1 ½ %) per month or the highest rate allowed by applicable law, and OCS will be allowed to stop any work for the Purchaser.
3. **MATERIALS:** If the materials or equipment included in the proposal become temporarily or permanently unavailable for reasons beyond the control and without the fault of OCS, then in the case of such temporary unavailability, the time for performance of the work shall be extended to the extent thereof, and in the case of permanent unavailability, OCS shall be (a) excused from furnishing said materials or equipment, and (b) reimbursed for the difference between the cost of the materials or equipment permanently unavailable and the cost of a reasonably available substitute therefore.
4. **LIMITED WARRANTY:** OCS warrants that for equipment furnished and/or installed but not manufactured by OCS, OCS will extend the same warranty terms and conditions which OCS receives from the manufacturer of said equipment. For equipment installed by OCS, if Purchaser provides written notice to OCS of any defect in such equipment within thirty (30) days after appearance of discovery of such defect, OCS shall, at its option, repair or replace the defective equipment. For equipment not installed by OCS, if Purchaser returns the defective equipment to OCS within thirty (30) days after appearance or discovery of such defect, OCS shall, at its option, repair or replace the defective equipment and return said equipment to Purchaser. All transportation charges incurred in connection with the warranty for warranties outlined herein do not extend to any equipment which has been repaired by others, abused, altered, or misused, or which has not been properly and reasonably maintained. THESE WARRANTIES ARE IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THOSE OF MERCHANT ABILITY AND FITNESS FOR A SPECIFIC PURPOSE.
5. **LIABILITY:** OCS SHALL NOT BE LIABLE FOR ANY MATTER UNDER THIS AGREEMENT FOR AMOUNTS IN EXCESS OF THE PAYMENTS PURCHASER HAS MADE TO OCS HEREUNDER. OCS SHALL NOT BE LIABLE FOR ANY SPECIAL, INDIRECT OR CONSEQUENTIAL DAMAGES ARISING IN ANY MANNER FROM, AMONG OTHER THINGS, THE FAILURE OR MALFUNCTION OF THE EQUIPMENT OR MATERIAL FURNISHED OR THE WORK PERFORMED PURSUANT TO THIS AGREEMENT. THIS PROVISION SHALL APPLY TO ANY LOSS, DAMAGE, OR INJURY, IRRESPECTIVE OF CAUSE OR ORIGIN, WHICH RESULTS DIRECTLY OR INDIRECTLY TO ANY PERSON OR PROPERTY FROM PERFORMANCE OR NON PERFORMANCE OF OBLIGATIONS IMPOSED BY THIS AGREEMENT OR FROM THE NEGLIGENCE, ACTIVE OR OTHER WISE, STRICT LIABILITY, BREACH OF WARRANTY, VIOLATION OF ANY APPLICABLE CONSUMER PROTECTION LAW OR ANY OTHER ALLEGED FAULT ON THE PART OF OCS OR ITS SUBCONTRACTORS. NO SUIT OR ACTION SHALL BE BROUGHT AGAINST OCS OR ITS SUBCONTRACTORS MORE THAN ONE (1) YEAR AFTER THE ACCRUAL OF THE CAUSE OF ACTION THEREFORE.
6. **TAXES:** The price of this proposal includes use tax, if applicable. Purchaser shall pay, in addition to the stated Proposal amount, all taxes not legally required to be paid by OCS or, alternatively, shall provide OCS with acceptable tax exemption certificates. OCS shall provide Purchaser with any tax payment certificate upon request and after completion and acceptance of the work.
7. **DELAYS:** OCS shall not be liable for any delay in the performance of the work resulting from or attributed to acts or circumstances beyond OCS' control, including but not limited to, acts of God, fire, riots, labor disputes, conditions of the premises, acts or omissions of the Purchaser, owner, or other subcontractors or delays caused by suppliers or subcontractors of OCS, etc.
8. **COMPLIANCE WITH LAWS:** OCS shall comply with all applicable federal, state, and local laws and regulations and shall obtain all temporary licenses and permits required for OCS' work. Licenses and permits of a permanent nature shall be procured and paid for by the Purchaser.
9. **DISPUTES:** All disputes involving more than \$10,000 shall be resolved by arbitration in accordance with the rules of the American Arbitration Association. The prevailing party shall be entitled to recover all legal costs and attorney's fees incurred in connection with the enforcement of the terms of the parties' agreement. Nothing herein shall limit any rights available to OCS under any applicable construction lien laws or other applicable laws.
10. **INSURANCE:** Insurance coverage in excess of OCS standard limits will be furnished when requested and required by Purchaser in writing. No credit will be given or premium paid by OCS for insurance provided or covered by others.
11. **INDEMNITY:** Subject to Section 5, each party (the "Indemnifying Party") agrees to indemnify the other party and its officers, directors, managers, representatives and agents from any and all liabilities, claims, expenses, losses or damages, including attorneys' fees, which may arise in connection with the execution of the work herein specified and which are caused, in whole or in part, by the negligent act or omission of the Indemnifying Party.
12. **OCCUPATIONAL SAFETY AND HEALTH:** The parties hereto agree to notify each other immediately upon becoming aware of an inspection under, or any alleged violation of, the Occupational Safety and Health Act relating in any way to the project or project site.
13. **ENTIRE AGREEMENT:** This proposal, upon acceptance shall constitute the entire agreement between the parties and supersedes any prior representations, negotiations, agreements or understandings, either written or oral.
14. **CHANGES:** No change or modification of any of the terms and conditions stated herein shall be binding upon OCS unless accepted by OCS in writing.
15. **ACCESS TO PROPERTY:** Purchaser, owner, and/or their agents shall provide OCS with reasonable access to property, project, or premises whenever reasonably necessary, so that OCS can timely perform and complete its work.
16. **GOVERNING LAW:** THIS AGREEMENT SHALL BE CONSTRUED AND INTERPRETED IN ACCORDANCE WITH THE State of California and any dispute arising out of or relating to this agreement shall be brought and maintained in the state or federal courts of the State of California.



California School Boards Association

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## Resolution Calling for Full and Fair Funding of California's Public Schools

**WHEREAS**, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

**WHEREAS**, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

**WHEREAS**, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

**WHEREAS**, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

**WHEREAS**, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only recently returned to levels predating the Great Recession of 2007; and

**WHEREAS**, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

**WHEREAS**, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

**WHEREAS**, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

**WHEREAS**, in 2007, a bipartisan group of California leaders commissioned a report titled *Getting Down to Facts*, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

**WHEREAS**, in 2016, a California School Boards Association (CSBA) report, *California's Challenge: Adequately Funding Education in the 21st Century*, updated the *Getting Down to Facts* data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

**WHEREAS,** California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

**WHEREAS,** California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

**WHEREAS,** in *Robles-Wong v. State of California*, a group of plaintiffs led by CSBA argued that California's school funding system violated Article IX of the State Constitution by denying all students access to an education that prepares them for economic security and full participation in our democratic institutions; and

**WHEREAS,** the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: "It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [*Serrano v. Priest* (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right."; and

**WHEREAS,** in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

**WHEREAS,** despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

**WHEREAS,** if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

**NOW, THEREFORE BE IT RESOLVED,** that the governing board of the \_\_\_\_\_

urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

Adopted this \_\_\_\_\_ day of the month of \_\_\_\_\_ in 2018.

Motion made by: \_\_\_\_\_

Second made by: \_\_\_\_\_

List members voting "aye:" \_\_\_\_\_

List members voting "no:" \_\_\_\_\_

List members abstaining: \_\_\_\_\_

List members not present: \_\_\_\_\_



**Memorandum of Understanding  
Between Sierra Plumas Joint Unified School District  
and**

**The Holy Rosary Catholic Church and the Holy Family Catholic Parish**

Whereas, the Sierra-Plumas Joint Unified School District (S-PJUSD) uses the adjacent property of the Holy Rosary Catholic Church (HRCC) for "overflow" parking for numerous extracurricular events free of charge; and

Whereas, S-PJUSD uses the facilities for numerous events related to student activities such as; graduation ceremonies, senior banquet, sports banquets, drama, speech contests, advanced placement exams and senior projects free of charge; and

Whereas, the HRCC provides chairs to S-PJUSD for the high school graduation commencement ceremonies free of charge; and

Whereas, the adjacent Loyalton High School is the emergency center for the citizenry of Loyalton and access to the HRCC would enhance the ability of emergency personnel to provide a safe shelter; and

Whereas, the walkways serve as the access point to Loyalton High School.

Now, Therefore, it is agreed as follows:

At the discretion of S-PJUSD the walkway and the sidewalk adjacent to the HRCC will be cleared of snow by S-PJUSD.

A maintenance employee of S-PJUSD using S-PJSD Equipment or Sierra County Road Department will complete the snowplow operations.

HRCC will incur all liability relative to the operation of the snowplow, both personal and property and holds both S-PJUSD and Sierra County harmless and indemnifies S-PJUSD and Sierra County against any and all liability under this agreement.

Terms, this agreement is entered into on the date stated below and may be terminated with 30-day written notice by either side to the other submitted to the address and attention as designated below.

**Sierra-Plumas Joint Unified  
School District  
P. O. Box 958  
Loyalton CA 96118**

**Holy Rosary Catholic Church  
Holy Family Catholic Parish  
108 Taylor Avenue  
Portola, CA 96122**

  
Dr. Merrill M. Grant  
Superintendent

Date

  
Father Arlon Vergara

Date

1-14-16

**REQUEST FOR ALLOWANCE OF ATTENDANCE  
BECAUSE OF EMERGENCY CONDITIONS  
Form J-13A (Rev. 01-05)**

School District (or Charter School) Name: Sierra-Plumas Joint Unified School District

School District (or Charter School) Address: P O Box 955, Loyalton, CA 96118

County-District Code: 46 70177

County Name: Sierra

This form replaces the Form J-13A (Rev. 4-90) and should be used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

- When one or more schools were closed because of conditions described in *Education Code* Section 41422
- When one or more schools were kept open but experienced a material decrease in attendance because of conditions described in *Education Code* Section 46392
- When attendance records have been lost or destroyed as described in *Education Code* Section 46391

Approved credit for instructional time may be used in conjunction with regular instructional days to satisfy the requirements of *Education Code* Section 37202 (equal length of instructional time among schools within a district).

A separate form should be submitted for each emergency event, but credit may be requested for more than one school and under one or more of the foregoing conditions on the same form. Each separate form must include the affidavit of the governing board members and the county superintendent before it can be approved by the State Superintendent of Public Instruction.

The original form (with the board members' affidavit) and two copies should be filed with the county superintendent of schools. If the county superintendent approves the request, he or she should execute the affidavit certifying that approval and forward all pages of the original and one copy of the form to:

Office of Principal Apportionment and Special Education  
School Fiscal Services Division  
California Department of Education  
1430 N Street, Suite 3800  
Sacramento, CA 95814

This form consists of five preprinted pages. Pages 1 and 5 (5C for charter schools) must accompany all submissions. Page 4 (Lost or Destroyed Attendance Records) will not need to be submitted by most districts. Multiple copies of Pages 2 and/or 3 may have to be submitted when claims are made on a school-by-school basis.

**SCHOOL CLOSURE**

Nature of Emergency (describe): Inclement snow conditions, poor visibility and treacherous roads.

Name of School(s): Downieville Elementary, Downieville Jr/Sr High, Loyalton Elementary, Loyalton High, Sierra Pass Continuation School

School Code(s):46-70177; 6050611, 4632303, 6050629, 4634259, 4630034

We request that apportionments be maintained and instructional time credited for the above named school(s) without regard to the fact that the school(s) were closed on (dates):

March 1, 2018; Loyalton Elem, Loyalton High, Sierra Pass Continuation

March 2, 2018; Downieville Elem, Downieville Jr/Sr High

because of the described emergency. Approval of this request authorizes the local educational agency to disregard these days in the computation of average daily attendance (ADA) (per Section 41422) and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *Education Code* Section 46200, et seq.

If the school closure resulted from a power outage or impassable roads caused by inclement weather, state the number of school closure days for the same conditions in each of the last five years:

2016-17: Loyalton Schools – 10 days; Downieville Schools – 6 days

2015-16: Loyalton Schools-1 day; Downieville Schools-1 day

2014-15: No school closure

2013-14: Downieville Schools-1 day

2012-13: No school closure

2011-12: Loyalton Schools-1 day; Downieville Schools-2 days

Note: 2018 – Two calendared “Snow Days”

Closure: February 22, 2018; Loyalton Elem, Loyalton High, Sierra Pass – Makeup 3/30/18

Closure: February 26, 2018; All Loyalton and Downieville Schools – Makeup 5/25/18

Closure: March 1, 2018; Downieville Elem, Downieville Jr/Sr High Schools – Makeup 3/30/18

**MATERIAL DECREASE**

Nature of Emergency (describe):

Name of School:  
(if request covers all schools, write "all schools")

School Code(s):

We request the substitution of estimated days of attendance for actual days of attendance in accordance with the provisions of Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of apportionments for the foregoing school(s) for (dates) \_\_\_\_\_ during which school attendance was materially decreased because of the described emergency.

Estimated attendance for each day (October or May ADA): \_\_\_\_\_ students per day.  
Estimated daily attendance multiplied by number of days of material decrease, yields \_\_\_\_\_ days of attendance requested.

State method of determining estimated daily attendance (October or May ADA):  
ADA for school month beginning on \_\_\_\_\_, 2\_\_\_\_ and ending on \_\_\_\_\_, 2\_\_\_\_\_.

Actual apportionable attendance for days of material decrease:

Site	Date	Actual Attendance
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**LOST OR DESTROYED ATTENDANCE RECORDS**

We request the use of estimated attendance in lieu of attendance that cannot be verified because of the loss or destruction of attendance records. This request is made in accordance with Section 46391. The entire period covered by the lost or destroyed records commences with \_\_\_\_\_, 2\_\_\_\_ , up to and including, \_\_\_\_\_, 2\_\_\_\_\_.

Describe circumstances and extent of records loss or destruction:

Describe how it is proposed to reconstruct attendance records or estimate attendance in the absence of records:

**AFFIDAVIT OF GOVERNING BOARD MEMBERS**

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

_____	_____
Jennifer Gant	
_____	_____
Patricia Hall	
_____	_____
Michael Moore	
_____	_____
Allen Wright	
_____	_____
_____	_____
_____	_____
_____	_____
Printed Names	Signatures

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

Subscribed and sworn (or affirmed) before me, this 13th day of March, 2018.

Signature, Title \_\_\_\_\_ Sharon Dryden, Board Clerk  
of Sierra County, California

Contact/Individual responsible for preparing this form:

Name: Sue Roberts Title: Personnel Technician

Phone: 530-993-1660 Ext 151 Fax : 530 993-0828 E-mail: sroberts@spjUSD.org

**AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

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

Signature, County Superintendent of Schools \_\_\_\_\_, Merrill M. Grant

Date: 3/13/18

Subscribed and sworn (or affirmed) before me, this 13th day of March, 2018.

Signature, Title \_\_\_\_\_ Sharon Dryden, Board Clerk  
of Sierra County, California

Contact/Individual responsible for preparing this form:

Name: Sue Roberts Title: Personnel Technician

Phone: 530 993-1660 Ext 151 Fax: 530 993-0828 E-mail: sroberts@spjUSD.org

