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

December 11, 2018

The District meeting will open at approximately 6:05pm to give Oath of Office to the new Trustee. Remainder of meeting will follow the regular meeting of the Sierra County Board of Education. Downieville School, 130 School St, Downieville CA 95936

Videoconferencing will be available at Sierra County Office of Education, 109 Beckwith Rd, Loyalton CA 96118 In the case of a technological difficulty at either school site, videoconferencing will not be available. Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in

the Board meeting should contact the Superintendent or designee in writing.

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

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

- B. ROLL CALL
- C. APPROVAL OF AGENDA
- D. RECOGNITION OF SHARON DRYDEN FOR 20 YEARS OF SERVICE TO SIERRA COUNTY SCHOOLS
- E. OATH OF OFFICE

The Superintendent shall give the Oath of Office to the following Trustees:

- 1. Allen Wright, Trustee Area 2, Appointment
- 2. Jennifer Gant, Trustee Area 3, Appointment
- 3. Andy Genasci, Trustee Area 4, Elected
- 4. Michael Moore, Trustee Area 5, Appointment
- F. RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING
- G. RECONVENE
- H. ANNUAL ORGANIZATIONAL MEETING—BOARD ORGANIZATION
 - 1. Election of Officers for 2019

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

- a. President
- b. Vice President
- c. Clerk
- 2. The President will appoint Board Representatives to the Following Committees:

a. Nominate and Appoint Two Board Members to Facility Committee Currently: HALL/

- b. Nominate and Appoint Two Board Members to Negotiations Committee Currently: HALL/MOORE
- c. Nominate and Appoint Two Board Members to Transportation Committee-West Side

Currently: HALL/WRIGHT

- d. Nominate and Appoint Two Board Members to Transportation Committee-East Side Currently: /MOORE
- 3. Approval of Sierra-Plumas Joint Unified School District Governing Board Meeting Calendar for 2019^^

I. INFORMATION/DISCUSSION ITEMS

- 1. Superintendent's Report
 - a. Update on Dashboard and Accountability
 - b. Debrief on Board Workshop
 - c. Update on Governor's 2019-20 Budget Proposal
- 2. Business Report
 - a. Account Object Summary-Balance from 07/01/2018 to 11/30/2018**
 - b. Third Month Enrollments for the 2018-2019 School Year**
 - c. The Sierra-Plumas Joint Unified School District will be closed to the public for winter break from December 24, 2018 through January 4, 2019 (returning January 7)
- 3. Staff Reports (5 minutes)
- 4. Board Member Reports (5 minutes)
- 5. Public Comment This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

J. CONSENT CALENDAR

- 1. Approval of minutes for the Regular Board Meeting held November 13, 2018**
- 2. Approval of Board Report-Checks Dated 11/01/2018 through 11/30/2018**

K. ACTION ITEMS

- 1. New Business
 - a. Adoption of 2018-2019 First Interim Actuals and Criteria & Standards Report as of October 31, 2018**
 - Approval of proposed increase on Classified Salary Schedule per California Minimum Wage Law, Effective January 1, 2019**
 - Approval of Request to Waive Fees for Downieville Fire Protection District to use space at Downieville School for EMT Course 1/3/19 through 4/27/19**

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- d. Board Policy 6142.3—Civic Education, revisions^^
- e. Board Policy 6152.1—Placement in Mathematics Courses, revisions^^
- f. NEW Administrative Regulation 6152.1—Placement in Mathematics Courses^^
- g. Board Policy 6170.1—Transitional Kindergarten, revisions^^
- h. Board Policy 6178—Career Technical Education, revisions^^
- i. Administrative Regulation 6178—Career Technical Education, revisions^^
- j. Board Policy 6190—Evaluation of the Instructional Program, revisions^^

L. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on January 8, 2019 at Sierra County Office of Education, 109 Beckwith Rd, Room 4, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.

2.	Suggested Agenda Items
	a
	b

Sierra-Plumas Joint Unified School District December 11, 2018 Board Meeting Agenda

M. ADJOURN

** enclosed

* handout

^^ County agenda backup

Dr. Merrill M. Grant, Superintendent

Account Object Summary-Balance

lances through No Object	Description		Adopted Budget	Revised Budget	Encumbered	Expenditure	Fiscal Year 2018/1 Account Balance
nd 01 - General FD							
1100	Teachers Salaries		1,671,079.00	1,671,079.00	1,092,425.53	482,734.69	95,918.7
1115	Extra Duty Hourly		5,000.00	5,000.00		2,820.00	2,180.0
1120	Certificated Substitutes		26,394.00	26,394.00		25,834.81	559.1
1300	Certificated Superv/Admin Sala		227,403.00	227,403.00	132,652.38	94,751.70	1.0
1310	Teacher In Charge/Head Teacher		4,002.00	4,002.00	7,000.00	3,000.00	5,998.0
		Total for Object 1000	1,933,878.00	1,933,878.00	1,232,077.91	609,141.20	92,658.8
2100	Instructional Aides Salaries		208,195.00	208,195.00	122,780.62	53,175.98	32,238.4
2115	Inst. Aide Extra Duty		·	·	·	1,025.16	1,025.1
2120	Instructional Aides Substitute		7,000.00	7,000.00		699.20	6,300.8
2200	Classified Support Salaries		313,324.00	313,324.00	167,596.43	122,141.17	23,586.4
2201	Bus Driver		63,695.00	63,695.00	33,905.66	13,278.93	16,510.4
2215	Classified Extra Duty		6,000.00	6,000.00		4,911.05	1,088.9
2220	Classified Support Substitute		35,000.00	35,000.00		12,739.16	22,260.8
2300	Classified Sup/Admin Salaries		89,367.00	89,367.00	50,555.75	36,786.25	2,025.0
2400	Clerical & Office Salaries		142,980.00	142,980.00	89,709.49	50,989.32	2,281.
2420	Clerical & Office Sub Salaries		5,000.00	5,000.00		1,379.70	3,620.3
2900	Other Classified Salaries		10,597.00	10,597.00	7,598.10	3,060.53	61.6
2915	Other Classified Extra Duty					38.23	38.2
		Total for Object 2000	881,158.00	881,158.00	472,146.05	300,224.68	108,787.2
3101	State Teachers Retirement Syst		439,596.00	439,596.00	192,179.61	91,657.43	155,758.9
3102	State Teachers Retirement Syst		8,784.00	8,784.00			8,784.0
3201	Public Employees Retirement Sy		·	·		193.25	193.2
3202	Public Employees Retirement Sy		128,414.00	128,414.00	76,134.87	47,481.97	4,797.1
3311	OASDI-Certificated Positions		1,459.00	1,459.00		815.91	643.0
3312	OASDI-Classified Positions		53,909.00	53,909.00	28,213.56	17,875.82	7,819.6
3321	Medicare-Certificated Position		24,949.00	24,949.00	15,907.15	8,197.81	844.0
3322	Medicare-Classified Positions		12,624.00	12,624.00	6,598.26	4,187.10	1,838.6
3401	Health & Welfare -Certificated		444,077.00	444,077.00	307,966.89	143,667.43	7,557.3
3402	Health & Welfare-Classified Po		184,059.00	184,059.00	128,264.08	85,188.17	29,393.2
3501	State Unemployment Insurance-C		970.00	970.00	616.14	312.82	41.0
3502	State Unemployement Insurance-		450.00	450.00	235.91	149.69	64.4
3601	Workers' Compensation Insuranc		61,927.00	61,927.00	35,419.09	17,705.55	8,802.3
3602	Workers' Compensation Insuranc		29,892.00	29,892.00	13,982.96	8,873.27	7,035.7
3901	Other Benefits, Certificated P		31,582.00	31,582.00		14,398.08	17,183.9
3902	Other Benefits, Classified Pos					2,660.00	2,660.0
		Total for Object 3000	1,422,692.00	1,422,692.00	805,518.52	443,364.30	173,809.1

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2019, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE
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Account Object Summary-Balance

Balances through N Object	Ovember Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Fiscal Year 2018/1 Account Balance
Fund 01 - General FD	(continued)					
4100	Textbooks	68,375.00	68,375.00		15,448.92	52,926.08
4200	Books Other Than Textbooks	5,500.00	5,500.00	104.86		5,395.14
4300	Class Mat'l and Supplies	45,475.00	45,475.00	3,404.87	24,835.61	17,234.52
4301	Class Consumablel Mat'l	5,000.00	5,000.00	528.86	5,699.65	1,228.5
4302	Class Paper/Toner	9,500.00	9,500.00	274.46	7,926.21	1,299.3
4305	Other Student M&S	23,415.00	23,415.00	9,390.17	10,462.87	3,561.9
4320	Custodial Grounds Supplies	42,495.00	42,495.00	3,908.41	17,362.58	21,224.0
4330	Office Supplies	16,119.00	16,119.00	1,258.81	5,652.67	9,207.5
4350	Vehicle Maint. M&S	26,373.00	26,373.00	4,464.68	3,211.12	18,697.2
4351	Vehicle FUEL	25,525.00	25,525.00	21,038.79	6,496.29	2,010.08
4399	M&S Misc -undesignated	40,000.00	20,000.00			20,000.0
4400	Non-Capital Equipment (Up to \$	56,800.00	56,800.00	4,185.11	48,640.82	3,974.0
	Total for Object 4000	364,577.00	344,577.00	48,559.02	145,736.74	150,281.2
5100	Subagreement for Services	176,461.00	176,461.00	92,749.97	66,250.03	17,461.0
5200	Travel & Conferences	63,256.00	63,256.00	11,041.34	22,883.24	29,331.4
5300	Dues & Membership	9,063.00	9,063.00	1,438.26	7,267.06	357.6
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		58,404.05	3,324.0
5510	Power	91,652.00	91,652.00	67,939.29	22,017.71	1,695.0
5520	Garbage	12,813.00	12,813.00	4,716.90	1,092.30	7,003.8
5530	Water	64,350.00	64,350.00	34,447.52	16,552.47	13,350.0
5540	Propane	65,000.00	65,000.00	46,720.28	3,529.72	14,750.0
5590	Miscellaneous Utilities	15,500.00	15,500.00	12,000.00	·	3,500.0
5600	Rentals, Leases & Repairs	106,558.00	106,558.00	68,043.31	22,644.50	15,870.1
5800	Services & Operating Expense	4,300.00	4,300.00	1,350.00	300.00	2,650.0
5810	Legal Expenses	7,078.00	7,078.00	1,127.50		5,950.5
5812	Board Election Expense	2,500.00	2,500.00		1,000.00	1,500.0
5840	Audit Expense	17,000.00	17,000.00	12,600.00	5,000.00	600.0
5860	Solid Waste Tax	12,161.00	12,161.00	•	10,569.32	1,591.6
5890	Contracts/Servic	638,277.00	638,277.00	334,964.63	233,789.97	69,522.4
5899	SCOE Interagency Reimburse	,	,	11,758.12	1,335.66	13,093.7
5900	Communications	3,875.00	3,875.00	,	2,965.25	909.7
5910	Telephone-Monthly Service	17,252.00	17,252.00	6,137.55	1,802.45	9,312.0
5920	T Lines	4,800.00	4,800.00		.,	4,800.0
5990	Other Communications	225.00	225.00		229.69	4.6
	Total for Object 5000		1,367,201.00	707,034.67	477,633.42	182,532.9
6400	Equipment	100,957.00	120,957.00	•	119,076.94	1,880.06

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ESCAPE ONLINE
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Account Object Summary-Balance

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
und 01 - General FD	(continued)	-				
6500	Equipment Replacement	66,625.00	66,625.00			66,625.0
	Total for Object 6000	167,582.00	187,582.00	.00	119,076.94	68,505.0
7110	Out-of-State Tuition	104,450.00	104,450.00			104,450.0
7310	Direct Support/Indirect Costs	,	,			.(
7616	Trans fr Gen Fund to Cafeteria	78,590.00	78,590.00			78,590.0
	Total for Object 7000	183,040.00	183,040.00	.00	.00	183,040.0
	Total for Fund 01 and Expense accounts	6,320,128.00	6,320,128.00	3,265,336.17	2,095,177.28	959,614.8
und 13 - Cafeteria						
2200	Classified Support Salaries	74,507.00	74,507.00	53,322.64	21,178.11	6.2
2215	Classified Extra Duty	500.00	500.00		511.08	11.0
2220	Classified Support Substitute	1,250.00	1,250.00		130.96	1,119.
	Total for Object 2000	76,257.00	76,257.00	53,322.64	21,820.15	1,114.
3202	Public Employees Retirement Sy	10,113.00	10,113.00	7,223.30	3,175.73	286.0
3312	OASDI-Classified Positions	4,568.00	4,568.00	3,193.69	1,304.72	69.
3322	Medicare-Classified Positions	1,069.00	1,069.00	746.92	305.13	16.9
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	12,275.62	5,260.98	
3502	State Unemployement Insurance-	39.00	39.00	26.67	10.89	1.4
3602	Workers' Compensation Insuranc	2,529.00	2,529.00	1,582.81	646.61	299.
	Total for Object 3000	35,855.00	35,855.00	25,049.01	10,704.06	101.
4340	Food Service	9,011.00	9,011.00	3,729.20	1,203.52	4,078.
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00		2,343.23	2,656.
4700	Food	54,580.00	54,580.00	31,905.98	18,844.33	3,829.
	Total for Object 4000	68,591.00	68,591.00	35,635.18	22,391.08	10,564.
5200	Travel & Conferences	710.00	710.00			710.
5600	Rentals, Leases & Repairs	4,000.00	4,000.00		2,500.00	1,500.
5800	Services & Operating Expense	1,256.00	1,256.00	400.00	·	856.
5890	Contracts/Servic	800.00	800.00		334.00	466.
5900	Communications	421.00	421.00			421.0
	Total for Object 5000	7,187.00	7,187.00	400.00	2,834.00	3,953.
	Total for Fund 13 and Expense accounts	187,890.00	187,890.00	114,406.83	57,749.29	15,733.8
und 40 - Dist Build						
6500	Equipment Replacement			11,824.07	196,897.37	208,721.

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ESCAPE ONLINE
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Account Object Summary-Balance

Balances through November						
Object	Description	Adopted Budget	Revised Encumbered Expenditure Budget		Expenditure	Account Balance
	Total for Fund 40, Expense accounts and Object 6000	.00	.00	11,824.07	196,897.37	208,721.44-
Fund 73 - Bechen						
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
	Total for Fund 73, Expense accounts and Object 5000	6,000.00	6,000.00	.00	.00	6,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	6,514,018.00	6,514,018.00	3,391,567.07	2,349,823.94	772,626.99

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2019, Period = 5, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE
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ENROLLMENT BY SCHOOL MONTH 2018-2019

		Loyalton	Loyalton	Loyalton	Downieville	Downieville	Sierra	Long Term	
		Elementary	Jr High	Sr High	Elementary	Jr/Sr High	Pass Cont	ISP/SDC	TOTAL
Ending 2017-		197	52	103	32	22	3	included in site #	409
1st Day 2018		201	59	106	23	21	1	included in site #	411
2017 CALPAI	os	199	52	105	27	21	3	included in site #	407
					_				
	Month								
September	1	197	60	106	26	21	2	included in site #	412
October	2	198	58	107	27	22	1	included in site #	413
November	3	199	58	107	28	23	2	included in site #	417
									•
December	4							included in site #	0
lanam.	_								_
January	5							included in site #	0
February	6							included in site #	0
i c biuaiy								included in site #	٠
March	7							included in site #	0
Water	,							included in site #	· ·
April	8							included in site #	0
740								moraded in Site #	
May	9							included in site #	0
,									
June	10							included in site #	0
-				<u>i</u>		1			-
2017-18	S-PJUSD	SCOE	Washoe						
P1 ADA	387.09	2.65	16.31						
P2 ADA	382.83	2.93	12.16						
Annual	382.44	2.54	12.68						

Enrollment difference from June 8, 2018, to

November 16, 2018: +8

Long Term ISP: LES 7 LHS 5

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

November 13, 2018

Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118 Videoconferenced to Downieville School, 130 School St, Downieville CA 95936 Immediately followed the 6:00pm meeting of the Sierra County Board of Education

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 7:20pm.

B. ROLL CALL

PRESENT: Mike Moore, President

Sharon Dryden, Vice President

Jenny Gant, Clerk Allen Wright, Member Patty Hall, Member

ABSENT: None

C. APPROVAL OF AGENDA

HALL/WRIGHT

5/0

D. INFORMATION/DISCUSSION ITEMS

- 1. Superintendent's Report
 - a. Update on Math Teacher vacancy—still reaching out to different offices, schools, job boards and contacts to try and recruit candidates
 - b. Update on Minimum Wage Increase in 2019—raised to \$12/hour and will go up to \$15/hour by 2022 which will impact classified salary schedule
 - c. Information Regarding Maintenance Repairs to Middle School Gymnasium— \$7500 set aside to address snack bar, bathrooms, painting, carpet, practice field
- 2. Business Report
 - a. Account Object Summary-Balance from 07/01/2018 to 10/31/2018
 - b. Second Month Enrollments for the 2018-2019 School Year
 - c. CDE approval of emergency days in 2017-18
 - d. Holiday Closures School District Office closed to public:
 - 1. November 22 and 23, 2018
 - 2. December 24, 2018 through January 4, 2019 (returning January 7)
- 3. Staff Reports
 - a. DVL—GRANT: Thank you note from the students for the "new" vehicle for the school. Basketball season starting.
 - b. LES—CERESOLA: Annual Fall Festival by 6th grade was very successful. Parent/Teacher conferences this week. Basketball season starting. Parents Club first fundraiser coming up Nov 28th, 6pm at Sierra Brooks Lodge. Book fair this week Wed-Fri 8-3. Gearing up for Christmas program.
 - c. LHS—JONES: After 1st Quarter 129 students at 3.0 and higher, 30 students at 4.0 and higher. Guest speaker Kevin Brooks was here last week, set up through Drug and Alcohol Prevention group—captivating speaker with a strong message through his story. Soccer team and Class Leadership started up fundraising efforts for Paradise fire; FFA volunteering space for animals. Basketball underway. FFA banquet Nov 28th. Sierra Pass graduation tomorrow.

- d. EL Coordinator—MESCHERY: English Language Learner dinner held last Friday—not enough EL students to have a formal program, but held the dinner to engage with EL families in the community and give them a chance for input.
- 4. Board Members' Report
 - a. WRIGHT: How is heating in DVL with new boiler? GRANT: All the bugs seem to be worked out.
 - b. MOORE: Any updated information on paving project? GRANT: No, but asking about the change order specifically.
- 5. Public Comment
 - a. Current location none
 - b. Videoconference location none

E. CONSENT CALENDAR

- 1. Approval of minutes for the Regular Board Meeting held October 9, 2018
- 2. Approval of Board Report-Checks Dated 10/01/2018 through 10/31/2018
- 3. Rescind Ben Davis as 2018-2019 Loyalton High Varsity Girls Basketball Coach
- 4. Assign Stacey Hood as 2018-2019 Loyalton High Varsity Girls Basketball Coach
- 5. Rescind Augustine Corcoran as 2018-2019 Loyalton High Junior Varsity Boys Basketball Coach
- 6. Assign Ron Jacobson as 2018-2019 Loyalton High Junior Varsity Boys Basketball Coach
- 7. Approval of Augustine Corcoran, 2018-2019 Loyalton High School Assistant Football Coach
- 8. Acceptance of donation from David Weil to SPJUSD of Club Car golf cart. Estimated Value: \$6,500

HALL/GANT

5/0

F. ACTION ITEMS

- 1. New Business
 - a. In accordance with Rodda Act, the Sierra-Plumas Teachers Association is Sunshining their proposal for the 2018-2019 school year
 - b. Increase Downieville Custodian position to 212 days effective 7/01/2018 (currently 200 days)

WRIGHT/HALL

GRANT: This aligns it with other similar positions to encompass vacation days, holidays, etc.

5/0

- c. Review and Award Bid for 1977 Ford Flat Bed Truck
- d. Review and Award Bid for 1970 Stock Trailer

DRYDEN motioned to approve c and d together since both awards go to the same bidder—only one bid received for each item. Second by HALL. 5/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

HALL/DRYDEN approve as done in County meeting. 5/0

- a. Board Policy 1100—Communication with the Public, revisions
- b. Board Policy 3290—Gifts, Grants and Bequests, revisions
- c. Board Policy 3320—Claims and Actions Against the District, revisions

- d. Administrative Regulation 3320—Claims and Actions Against the District, revisions
- e. Administrative Regulation 3460—Financial Reports and Accountability, revisions
- Board Policy 4114—Transfers, revisions
- Board Policy 5141.6—School Health Services, revisions
- h. NEW Administrative Regulation 5141.6—School Health Services
- Board Policy 5144.1—Suspension and Expulsion/Due Process, revisions
- Administrative Regulation 5144.1—Suspension and Expulsion/Due Process, revisions
- k. Board Policy 6145.2—Athletic Competition, revisions
- Administrative Regulation 6145.2—Athletic Competition, revisions
- m. Board Bylaw 9110—Terms of Office, revisions

G. ADVANCED PLANNING

H. ADJOURN at 7:45pm

- 1. Next Regular Board Meeting will be held on December 11, 2018 at Downieville School, 130 School St, Downieville CA 95936 beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6:00pm.
- 2. Suggested Agenda Items

HALL/DRYDEN 5/0	
Jenny Gant, Clerk	Dr. Merrill M. Grant, Superintendent

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082865	11/13/2018	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		117.96
00082866	11/13/2018	CAMILLE ALFRED	01-5200	PER DIEM, AIRLINE		191.40
00082867	11/13/2018	AMERIGAS	01-5540	PROPANE		932.91
00082868	11/13/2018		01-5910	PHONE SERVICES		107.69
00082869	11/13/2018	B & C TRUEVALUE HOME CENTER Reissued on 11/14/2018	Reissued			53.33
00082870	11/13/2018	ROBIN BOLLE	01-5200	HOTEL/PER DIEM/MILEAGE		173.3
00082871	11/13/2018	CENGAGE LEARNING	01-4100	Textbooks		5,326.5
00082872	11/13/2018	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,391.34	
			01-5899	WATER AND SEWER - LOYALTON SITES	209.57	3,600.9
00082873	11/13/2018	CMC-ASILOMAR	01-5200	REGISTRATION		175.0
00082874	11/13/2018	CPM EDUCATIONAL PROGRAM	01-5890	MATH PILOT PROGRAM		500.00
00082875	11/13/2018	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		198.5
00082876	11/13/2018	HOLDREGE & KULL	40-6500	CONCRETE TESTING		720.0
00082877	11/13/2018	SHARIE JACKOWIAK	01-5890	DMV PHYSICAL		149.6
00082878	11/13/2018	BARBARA JAQUEZ	01-5890	WEBSITE SOFTWARE		88.0
00082879	11/13/2018	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.0
00082880	11/13/2018	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	3,586.57	
			01-5899	ELECTRIC - LOYALTON SITES	154.80	3,741.3
00082881	11/13/2018	MADDEN PLUMBING & HEATING,INC.	01-5600	HEATER DIAGNOSE		449.0
00082882	11/13/2018	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		223.2
00082883	11/13/2018	MIKE MOORE	76-9576	H/W REIMBURSEMENT		753.4
00082884		NATIONAL SCIENCE TEACHERS ASSOCIATION, CONFERENCE DEPT.	01-5200	REGISTRATION		190.0
00082885	11/13/2018	NORTHAM DISTRIBUTING, INC.	13-4700	CAFE FOOD/SUPPLIES		470.9
00082886	11/13/2018		01-5300	NSADA Registration		30.0
00082887		PLUMAS SANITATION	01-5890	PORTA-POTTY		12.6
00082888	11/13/2018		01-5900	Postage		600.0
00082889		PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		61.9
00082890		GLEN SABOL	40-6500	BOILER PROJECT INSPECTOR		3,060.0
00082891		SCHOOL SPECIALTY	01-4301	supplies		216.3
00082892		SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.0
00082893	11/13/2018	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.5
00082894	11/13/2018	SIERRA HARDWARE	01-4320	MAINTENANCE SUPPLIES		143.5
00082895	11/13/2018	SIERRA VALLEY HOME CENTER	01-4300	MISC AG SUPPLIES	120.85	
			01-4320	CUSTODIAL & MAINT. SUPPLIES	206.84	
				MAINT. SUPPLIES	641.31	

ReqPay12c Board Report

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00082895	11/13/2018	SIERRA VALLEY HOME CENTER	01-4350	MISC. BUS SUPPLIES	10.48	979.48
00082896	11/13/2018	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		45.00
00082897	11/13/2018	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.00	
			01-5890	TRANSPORTATION	2,083.34	15,333.34
00082898	11/13/2018	SKETCHFORSCHOOLS PUBLISHING	01-4301	sketch books	48.58	
				Unpaid Sales Tax	3.28-	45.30
00082899	11/13/2018	SMALL SCHOOL DIST. ASSN.	01-5200	REGISTRATION	500.00	
			01-5300	MEMBERSHIP	650.00	
			01-5899	REGISTRATION	500.00	1,650.00
00082900	11/13/2018	STAPLES ADVANTAGE	01-4300	Supplies	40.74	
			01-4330	OFFICE SUPPLIES	216.53	
			01-5899	OFFICE SUPPLIES	72.17	329.44
00082901	11/13/2018	U.S. BANK	01-4300	Adobe Creative Cloud	29.99	
				CLASSROOM FIRST AID KITS	6.45	
				CLASSROOM SUPPLIES	160.36	
				INSTRUCTIONAL SUPPLIES	66.44	
				PROJECTOR LAMP	83.33	
				Supplies	322.65	
				Wireless Remote	16.08	
			01-4301	supplies	133.86	
			01-4320	Circuit Breaker Finder	107.75	
				Faucets	55.12	
				Light Bulbs	79.09	
				School cleaning supplies	34.30	
				VACUUM	240.23	
				Vacuum bags	14.07	
				WALL TIMER	42.85	
			01-4330	ADOBE PRO SUBSCRIPTION	146.15	
				Electric Hole Punch/Ice Machine	319.50	
				GRADING SOFTWARE	99.90	
				ice maker for ice packs	139.41	
				OFFICE SUPPLIES	315.18	
			01-4400	Camera	523.61	
				CHROMEBOOK CHARGERS	160.65	
			01-5200	IXL LIVE TRAINING	75.00	
			01-5890	UPS SHIPPING	21.56	
				WEBSITE HOSTING	345.00	

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

ESCAPE ONLINE
Page 2 of 3

Board Report

Check	Check				Expensed	Check
Number	Date	Pay to the Order of	Fund-Object	Comment	Amount	Amount
00082901	11/13/2018 U.S.	BANK	01-5899	ADOBE PRO SUBSCRIPTION	48.72	
				INSTRUCTIONAL SUPPLIES	200.99	
				OFFICE SUPPLIES	105.05	
			13-4700	ITEMS FOR STUDENT W/ALLERGY	23.11	
				Unpaid Sales Tax	52.97-	3,863.43
00082902	11/13/2018 US F	FOODSERVICE, INC.	13-4340	CAFETERIA - FOOD AND SUPPLIES	89.74	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	808.54	898.28
00082903	11/13/2018 VOY	AGER FLEET SYSTEMS INC.	01-4305	FIELD TRIP FUEL	317.42	
				FUEL FOR ATHLETIC TRIPS	713.31	
			01-4351	BUS FUEL	3,059.33	
				Fuel for Maintenance	51.48	
			01-5200	FUEL FOR FFA	441.28	
			01-5899	FIELD TRIP FUEL	44.36	4,627.18
00082904	11/14/2018 B & C	C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		53.33
				Total Number of Checks	40	50,752.05

	Count	Amount
Reissue	1	53.33
Net Issue		50,698.72

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	32	44,543.94
13	Cafeteria Fund	5	1,677.56
40	Special Reserve for Capital Ou	2	3,780.00
76	Warrant/Pass Though (payroll)	1	753.47
	Total Number of Checks	39	50,754.97
	Less Unpaid Sales Tax Liability		56.25
	Net (Check Amount)		50,698.72

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

ESCAPE

ONLINE Page 3 of 3

Sierra-Plumas Joint Unified School District



First Interim Budget 2018/19

December 11, 2018 Merrill M. Grant, Ed.D./Superintendent

Sierra-Plumas Joint Unified School District 2018-2019 First Interim Actuals as of October 31, 2018 Presented December 11, 2018

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



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

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

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

Deficit Spending Detail:

18/19 First Interim Deficit Spending Variance Analysis									
	Change	Total							
Total Deficit Spending Increase from Adopted Budget		\$252,199							
Salaries & Benefits	(\$32,432)	\$219,767	Ongoing						
Materials & Supplies/Operating Exp	(\$43,944)	\$175,823	Ongoing						
Operating Exp	\$12,270	\$188,093	Ongoing						
Capital Outlay	(\$93,532)	\$94,561	Ongoing						
Net revenue decrease	(\$94,561)	\$-0-	Variable						

Deficit Spending Reduction Plan:

- Contributions
 - Contributions from the General Fund Unrestricted side to the Restricted side will be reviewed in detail. Restricted programs will be evaluated and adjusted as necessary to reduce the contributions necessary to operate the programs where possible.
- Salaries & Benefits
 - Staffing needs will be evaluated and adjusted where necessary to make the best use of funds to serve the needs of the District and its students.
- Materials & Supplies/Operating Expenditures
 - Materials & Supplies needs will be evaluated and adjusted where necessary to make the
 best use of funds to serve the needs of the District and its students. Flat spending level
 will be held for 2019/20.

Reduction Plan Objectives:

2019/20: Net increase in fund balance of \$231,017 2020/21: Net increase in fund balance of \$171,705

Student Attendance/Enrollment

_	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/19
Attendance:	P2	P2	P2	P2	P2	Proj
Downieville Elementary	29.17	27.55	21.29	21.97	24.73	24.73
Downieville Jr. High	5.74	6.77	8.62	9.94	7.33	7.33
Downieville Sr. High	13.86	11.54	11.35	11.69	12.88	12.88
Loyalton Elementary	165.24	168.11	169.86	168.07	189.68	189.68
Loyalton Middle (LHS 7-8)	42.58	49.22	60.97	56.04	48.75	48.75
Loyalton High	90.97	88.81	86.70	92.71	98.70	98.70
Sierra Pass – Continuation	3.49	4.20	3.67	.91	.76	.76
District Total	351.05	356.20	362.46	361.34	382.83	382.83
Washoe Students	-0-	10.36	11.26	16.70	16.83	16.83
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	377	372	383	378	407	413

REVENUE

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

Total revenue of \$6,009,591 is (\$94,561) less than adopted budget projections.

Local Control Funding Formula

	Favorable
Funding Description	(Unfavorable)
LCFF	\$22,139
Education Protection Plan (EPA)	(\$68,790)
Property Tax (Estimate)	(\$29,834)
Net Change	(\$76,485)

Federal Revenue

Federal Revenue increase by \$10,147 since the adopted budget for the following reasons:

Favorable

Funding Description

Title IV, Pt. A

Small Rural Achievement/REAP
Net Change

(Unfavorable)

\$10,000

\$147

\$10,147

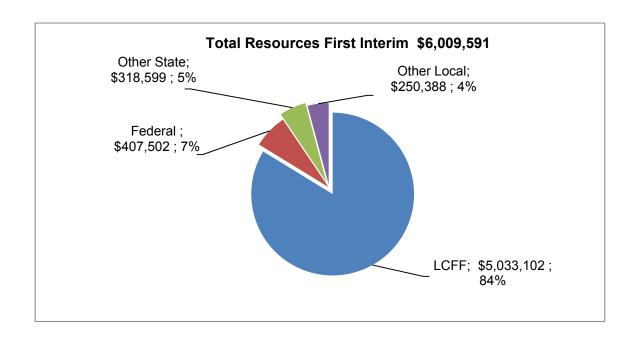
Other State Revenue

Other State resources decreased by (\$28,223) since the adopted budget for the following reasons:

		Favorable	
	Funding Description	(Unfavorable)	Comment
•	Mandated Block Grant	(\$ 61,252)	1 Time Funding
•	Lottery, Unrestricted	\$ 31,114	
•	Lottery, Restricted	<u>\$ 1,915</u>	
	Net Change	(\$28,223))

Local Revenue and Other Financing Sources

Other financing sources had no change since the adopted budget.



Revenue Comparison Chart

Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 <u>Unaudited</u> <u>Actuals</u>	2018-2019 Adopted Budget	2018-2019 First Interim
LCFF/Revenue Limit	\$4,419,316	\$4,299,198	\$4,375,086	\$4,916,472	\$5,109,587	\$5,033,102
Federal	565,412	604,894	196,433	472,237	397,355	407,502
Other State	94,836	444,480	713,839	475,650	346,822	318,599
Local	281,902	266,170	279,181	331,704	250,388	250,388
Transfer in-Fund 35	269,468	0	0	0	0	0
Property Proceeds	25,001	0	0	0	0	0
Total	\$5,655,935	\$5,614,742	\$5,564,539	\$6,196,063	\$6,104,152	\$6,009,591

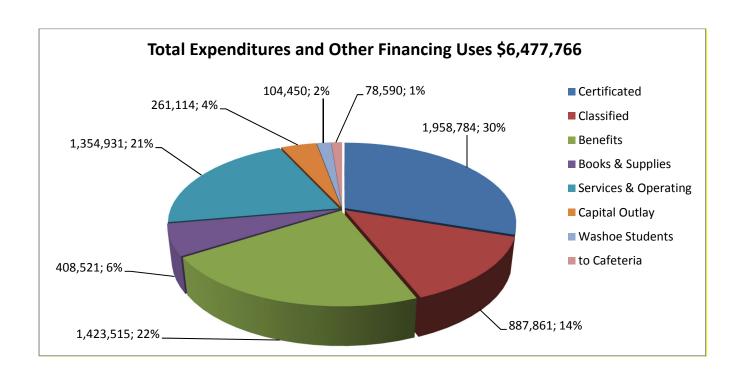


General Fund Expenditures and Financing Uses:

Total expenditures and financing uses of \$6,399,176 is \$157,638 more than adopted budget projections.

Expenditures:

Description	ription 2014-2015 2015- Actuals Actu		2016- 2017 Actuals	2017-2018 Unaudited Actuals	audited 2018-2019	
Certificated	\$1,744,583	\$1,848,600	\$1,831,519	\$1,916,767	\$1,905,679	\$1,958,784
Classified	723,775	767,144	782,399	836,866	881,158	887,861
Benefits	1,032,537	1,203,603	1,263,241	1,468,967	1,416,811	1,423,515
Books & Supplies	220,063	313,314	324,936	268,387	360,587	408,521
Services &	909,514	837,008	999,441	1,134,748	1,356,264	1,354,931
Operating						
Capital Outlay	158,599	73,022	266,139	82,126	115,957	261,114
Special Ed Billback						
Outgo to SCOE						
Outgo to Washoe	\$88,000	104,403	105,954	104,450	104,450	104,450
Trfr to Special	37,193	-0-	-0-	230,000	-0-	-0-
Reserve						
Trfr to Cafeteria	112,888	47,368	56,453	58,692	78,590	78,590
Trfr to Capital	-0-	41,048	275,000	-0-	-0-	-0-
Projects						
Total	\$5,027,152	5,235,510	5,905,083	\$6,101,003	\$6,219,496	\$6,477,766



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

Fiscal Year	Net Increase (Decrease) in	Ending Fund Balance
	Fund Balance	
2013-14 Actual	526,777*	3,022,867
2014-15 Actual	628,784	3,651,651
2015-16 Actual	379,233	4,030,882
2016-17 Actual	(441,176)	3,589,706
2017-18 Unaudited	195,691	3,785,397
2018-19 Projected	(157,140)	3,317,222
2019-20 Projected	(231,017)	3,086,205
2020-21 Projected	(171,705)	2,914,500

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

Multi-Year

Planning Factor	2017-18	2018-19	2019-20	2020-21	2021-22
COLA	1.56.%	2.71%	2.57%	2.67%	3.42%
LCFF Gap Funding Percentage	42.97%	100.00%	-0-	-0-	-0-
STRS Employer Rates	14.43%	16.28%	18.13%	19.10%	18.60%
PERS Employer Rates	15.531%	18.062%	20.80%	23.50%	24.60%
Lottery - unrestricted per ADA*	\$153	\$151	\$151	\$151	\$151
Lottery - Prop 20 per ADA*	\$55	\$53	\$53	\$53	\$53
Minimum Proportionality Percentage (MPP)	6.78%	6.96%	6.71%	6.19%	5.95%
Supplemental Funds	\$261,949	\$267,899	\$295,756	\$308,275	\$292,148
Certificated based on Premier	\$17,536	\$17,536	\$17,536	\$17,536	\$17,536

Other Comments

- ➤ Positive cash flow for fiscal year 2018-2019 with a projected ending cash balance of \$3,317,222
- Reserve requirement is met for all three years. Positive Certification
- No Health Care premium increases projected for members
- Fund 40 Budget of \$168,106 for Downieville HVAC (Project continuing from 2016-17)
- Fund 40 Budget of \$59,705 for LHS facility project (c/o budget from FY 2016-17)

<u>Personnel</u>	FTE	
Certificated	27.24	
Administration	1.85 note: LE	S site administrator contracted services through Sierra COE
Classified Mgmt.	1.00	
Classified	26.30	
Confidential	1.00	
TOTAL	57.39 F	TE

Reviewed By:

Gen Fund Budget Comparison Worksheet

Materiality Threshold \$: %:

Unrestricted

Restricted

REU is:

9.9%

10.0%

Total

**			0 111 00.					Iteoti	1000				· CCCI	
	Year:	18/19 Adopted	18/19	Pos (Neg)	%		18/19 Adopted	18/19	Pos (Neg)	%	18/19 Adopted	18/19	Pos (Neg)	%
	Period:	Budget	First Interim	Difference	Change		Budget	First Interim	Difference	Change	Budget	First Interim	Difference	Change
Revenues														
LCFF Revenue	8010-8099	5,109,587	5,033,102	(76,485)	-1.50%		-	-	-		5,109,58	7 5,033,102	(76,485)	-1.50%
Federal Revenues	8100-8299	295,354	295,354	-	0.00%		102,001	112,148	10,147	9.95% 3	397,35	5 407,502	10,147	2.55%
State Revenues	8300-8599	173,536	143,398	(30,138)	-17.37%	1	173,286	175,201	1,915	1.11%	346,82	2 318,599	(28,223)	-8.14%
Local Revenues	8600-8799	233,784	233,784	-	0.00%		16,604	16,604	-	0.00%	250,38	3 250,388	-	0.00%
Total Revenues	=	5,812,261	5,705,638	(106,623)	-1.83%		291,891	303,953	12,062	4.13%	6,104,15	2 6,009,591	(94,561)	-1.55%
Expenditures														
Certificated Salaries	1000-1999	1,764,986	1,842,693	77,707	4.40%		168,892	116,091	(52,801)	-31.26% 4	1,933,87	3 1,958,784	24,906	1.29%
Classified Salaries	2000-2999	801,314	811,164	9,850	1.23%		79,844	76,697	(3,147)	-3.94%	881,15	887,861	6,703	0.76%
Benefits & Taxes	3000-3999	1,175,260	1,199,796	24,536	2.09%		247,432	223,719	(23,713)	-9.58%	1,422,69	2 1,423,515	823	0.06%
Materials & Supplies	4000-4999	310,014	341,017	31,003	10.00%	2	54,563	67,504	12,941	23.72% 5	364,57	7 408,521	43,944	12.05%
Operating Expenditure	s 5000-5999	1,296,483	1,281,645	(14,838)	-1.14%		70,718	73,286	2,568	3.63%	1,367,20	1,354,931	(12,270)	-0.90%
Capital Outlay	6000-6599	101,298	106,782	5,484	5.41%		66,284	154,332	88,048	132.83% 6	167,58	2 261,114	93,532	55.81%
Other Outgo	7100-7299,	· ·		•			ŕ					· ·	•	
	7400-7499	104,450	104,450	-	0.00%				-		104,45	104,450	-	0.00%
Other Outgo	7300-7399	(4,297)	(4,640)	(343)	7.98%	_	4,297	4,640	343	7.98%			-	
Total Expenditures	-	5,549,508	5,682,907	133,399	2.40%	_	692,030	716,269	24,239	3.50%	6,241,53	6,399,176	157,638	2.53%
Rev less Exp		262,753	22,731	(240,022)	-91.35%		(400,139)	(412,316)	(12,177)	3.04%	(137,38	(389,585)	(252,199)	183.57%
Other Sources/Uses														
Transfers In	8910-8979	_	_	_			-	_	_				-	
Contributions	8980-8999	(299,507)	(288,407)	11,100	-3.71%		299,507	288,407	(11,100)	-3.71%			-	
Transfers Out	7610-7699	78,590	78,590	· -	0.00%		, _	, -	-		78,59	78,590	-	0.00%
Total Other Sources	_	(378,097)	(366,997)	11,100	-2.94%	_	299,507	288,407	(11,100)	-3.71%	(78,59		-	0.00%
Change in Fund Bal		(115,344)	(344,266)	(228,922)	198.47%		(100,632)	(123,909)	(23,277)	23.13%	(215,97	6) (468,175)	(252,199)	116.77%
Beg Fund Bal		3,589,706	3,661,488	71,782	2.00%		100,632	123,909	23,277	23.13%	3,690,33	3,785,397	95,059	2.58%
Adjustments		.,,	-,,	-			,	, , , ,	-		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	-	
Adj Beg Fund Bal		3,589,706	3,661,488	71,782	2.00%		100,632	123,909	23,277	23.13%	3,690,33	3,785,397	95,059	2.58%
End Fund Bal	_	3,474,362	3,317,222	(157,140)	-4.52%	_	-	-	-		3,474,36		(157,140)	-4.52%
Non Spendable	_	3,400	3,400			_					3,40			
Restricted		-	-	_			-	-	-		1 '		-	
Comitted		694,990	694,990	_	0.00%				-		694,99	694,990	-	0.00%
Assigned		-	295,756	295,756					-		1 '	- 295,756	295,756	
REU		625,000	650,000	25,000					-		625,00		25,000	4.00%
Unassigned	_	2,150,972	1,673,076	(452,896)	-21.06%	_		_			2,150,97	1,673,076	(452,896)	-21.06%
				, , , , ,		_							. , , ,	

Tickmark Legend

1 Unrestricted Discretionary Block grant funding reduced approx <\$61k>, Unrestricted Lottery increased approx \$31k.
2 Unrestricted Materials & Supplies reduced approx \$\$6k\$, Unrestricted Lottery Materials & Supplies increased approx \$37k which includes approx \$16k from PY C/
3 Restricted revenue increase approx \$10k due to new Title IV, Part A funding.
4 Restricted certificated salaries reduced approx <\$28k> due to College Readiness program completed in PY, approx <\$26k> reduced in Title I for staffing/FTE char
Restricted M&S increased approx \$10k for new Title IV funding, Restricted Lottery M&S increased approx \$10k from PY C/O, Restricted CTEIG reduced approx
5 <\$10k> moved to capital equipment budget to establish welding bays. SUMS M&S increased approx \$2k from PY C/O.
6 Restricted Capital Outlay increased for Prop 39 approx \$52k from PY C/O, CTEIG capital outlay increased approx \$36k to establish welding bays.
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Sierra-Plumas Joint Unified School District 2018/19 1st Interim Budget

Multi Year Projection

/lateria	ality Threshold										
\$:	0			2018/19			2019/20			2020/21	
%:	0%			Budget			MYP			MYP	
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
			A	В	С	D	E	F	G	Н	I
	enues										
LC	FF Funding	8010-8099	5,033,102	-	5,033,102	5,392,468	-	5,392,468	5,499,024	-	5,499,024
Fee	deral Revenues	8100-8299	295,354	112,148	407,502	80,000	112,148	192,148	80,000	112,148	192,148
Sta	te Revenues	8300-8599	143,398	175,201	318,599	143,398	175,201	318,599	143,398	175,201	318,599
Lo	cal Revenues	8600-8799	233,784	16,604	250,388	233,784	1,604	235,388	233,784	1,604	235,388
Co	ntributions	8980-8999	(288,407)	288,407	-	(305,917)	305,917	-	(310,619)	310,619	-
Tota	al Revenues		5,417,231	592,360	6,009,591	5,543,733	594,870	6,138,603	5,645,587	599,572	6,245,159
Exp	<u>enditures</u>										
	rtificated Salaries	1000-1999	1,842,693	116,091	1,958,784	1,867,668	91,811	1,959,479	1,893,266	93,203	1,986,469
Cla	assified Salaries	2000-2999	811,164	76,697	887,861	822,627	80,365	902,992	832,311	82,705	915,016
Ber	nefits & Taxes	3000-3999	1,199,796	223,719	1,423,515	1,207,614	224,964	1,432,578	1,214,874	225,934	1,440,808
Ma	iterials & Supplies	4000-4999	341,017	67,504	408,521	310,014	67,504	377,518	310,014	67,504	377,518
Op	perating Expenditures	5000-5999	1,281,645	73,286	1,354,931	1,281,645	73,286	1,354,931	1,281,645	73,286	1,354,931
Ca ₁	pital Outlay	6000-6599	106,782	154,332	261,114	106,782	52,300	159,082	106,782	52,300	159,082
Otl	her Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Otl	her Outgo	7300-7399	(4,640)	4,640	-	(4,640)	4,640	-	(4,640)	4,640	-
Tra	ansfers Out	7600-7629	78,590	-	78,590	78,590	-	78,590	78,590	-	78,590
Tota	al Expenditures		5,761,497	716,269	6,477,766	5,774,750	594,870	6,369,620	5,817,292	599,572	6,416,864
Rev	less Exp		(344,266)	(123,909)	(468,175)	(231,017)	-	(231,017)	(171,705)	-	(171,705)
Cha	nge in Fund Bal		(344,266)	(123,909)	(468,175)	(231,017)	-	(231,017)	(171,705)	-	(171,705)
Beg	Fund Bal		3,661,488	123,909	3,785,397	3,317,222	-	3,317,222	3,086,205	-	3,086,205
Ad	justments		-	-		-	-				
Ad	j Beg Fund Bal		3,661,488	123,909	3,785,397	3,317,222		3,317,222	3,086,205	-	3,086,205
End	Fund Bal		3,317,222	-	3,317,222	3,086,205		3,086,205	2,914,500	-	2,914,500
No	on Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Res	stricted		-	-	-	-	-	-		-	-
Co	mitted		694,990	-	694,990	694,990	-	694,990	694,990	-	694,990
Ass	signed		295,756	-	295,756	308,275	-	308,275	292,148	-	292,148
RE	EU		650,000	-	650,000	650,000		650,000	650,000		650,000
Unas	ssigned		1,673,076	-	1,673,076	1,429,540	-	1,429,540	1,273,962	-	1,273,962

G =	General	Ledger	Data; S =	Suppleme	ntal Data

			Data Sup	plied For:	
Form 011	Description General Fund Court Colonia	2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
091	General Fund/County School Service Fund	GS	GS	GS	GS
101	Charter Schools Special Revenue Fund				
111	Special Education Pass-Through Fund				
121	Adult Education Fund				
131	Child Development Fund				
141	Cafeteria Special Revenue Fund	G	G	G	G
151	Deferred Maintenance Fund	-			
171	Pupil Transportation Equipment Fund				
181	Special Reserve Fund for Other Than Capital Outlay Projects				
191	School Bus Emissions Reduction Fund				
	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects			G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
52I	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
36I	Warehouse Revolving Fund				
671	Self-Insurance Fund				
71I	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund	G	G	G	
AI	Average Daily Attendance	S	S		G
CASH	Cashflow Worksheet				S
CHG	Change Order Form				S
	Interim Certification	E .			
SMOE	Every Student Succeeds Act Maintenance of Effort				S
CR	Indirect Cost Rate Worksheet				GS
/YPI	Multiyear Projections - General Fund				S
SIAI	Summary of Interfund Activities - Projected Year Totals				GS
1CSI	Criteria and Standards Review				G
	00000000				S

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Description Resource C	Object odes Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES					16.1	1.7	
1) LCFF Sources	8010-8099	5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	(76,485.00)	-1.59
2) Federal Revenue	8100-8299	295,354.00	295,354.00	0.00	295,354.00	0.00	0.0%
3) Other State Revenue	8300-8599	173,536,00	173,536.00	9,081,91	143,398.00	(30,138.00)	-17.4%
4) Other Local Revenue	8600-8799	233,784,00	233,784,00	81,548.67	233,784.00	0.00	0.0%
5) TOTAL, REVENUES		5,812,261.00	5,812,261,00	1,332,822.66	5,705,638.00	UNIX THE	" zeste
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,764,986.00	1,764,986.00	398,304.55	1,842,693.00	(77,707.00)	-4.4%
2) Classified Salaries	2000-2999	801,314.00	801,314.00	209,287,78	811,164.00	(9,850,00)	-1.2%
3) Employee Benefits	3000-3999	1,175,260.00	1,175,260.00	308,810.02	1,199,796.00	(24,536.00)	-2.1%
4) Books and Supplies	4000-4999	310,014.00	310,014.00	101,963.27	341,017.00	(31,003.00)	-10,0%
5) Services and Other Operating Expenditures	5000-5999	1,296,483,00	1,296,483.00	412,222,40	1,281,645.00	14,838.00	1.1%
6) Capital Outlay	6000-6999	101,298.00	101,298.00	68,542.56	106,782.00	(5,484.00)	-5_4%
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	(4,297.00)	(4,297.00)	0.00	(4,640.00)	343.00	-8.0%
9) TOTAL, EXPENDITURES		5,549,508.00	5,549,508.00	1,499,130.58	5,682,907.00		STEED IT
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		262,753.00	262,753.00	(166,307.92)	22,731.00		
D. OTHER FINANCING SOURCES/USES				V			
Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0,00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0,00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(299,507.00)	(299,507.00)	0.00	(288,407.00)	11,100.00	-3,7%
4) TOTAL, OTHER FINANCING SOURCES/USES		(378,097.00)	(378,097.00)	0,00	(366,997.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,344.00)	(115,344.00)	(166,307.92)	(344,266.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	3,589,706.00	3,589,706.00		3,661,488.00	71,782.00	2.0%
b) Audit Adjustments		9793	0,00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,589,706.00	3,589,706.00		3,661,488.00		7 3 1
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,589,706.00	3,589,706.00		3,661,488.00		
2) Ending Balance, June 30 (E + F1e)			3,474,362.00	3,474,362.00		3,317,222.00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	694,990.00	694,990.00		694,990.00		
OPEB d) Assigned	0000	9760			v i i i i	694,990.00		
Other Assignments		9780	0.00	0.00		295.756.00		
LCAP: Unduplicated Pupils	0000	9780				295,756.00		
e) Unassigned/Unappropriated						- AMOSILI		
Reserve for Economic Uncertainties		9789	625,000.00	625,000.00		650,000,00		
Unassigned/Unappropriated Amount		9790	2,150,972.00	2,150,972.00		1,673,076.00		10.00

	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year	Difference	% Diff
Description Resource Cod		(A)	(B)	(C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
LCFF SOURCES			_				
Principal Apportionment State Aid - Current Year							
Education Protection Account State Aid - Current Year	8011	1,991,738.00	1,991,738.00	1,125,368.00	2,013,877.00	22,139.00	1,1
State Aid - Prior Years	8012 8019	403,337.00	403,337.00	53,114.00	334,547.00	(68,790.00)	-17.
Tax Relief Subventions	0019	0.00	0.00	0.00	0.00	0.00	0.0
Homeowners' Exemptions	8021	0.00	0.00	1,500.89	0.00	0.00	0.0
Timber Yield Tax	8022	0.00	0.00	7,324.76	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	0044	*****	24555				
Unsecured Roll Taxes	8041	2,714,512.00	2,714,512.00	54,173.03	2,684,678.00	(29,834.00)	-1.1
Prior Years' Taxes	8042 8043	0.00	0,00	636,34	0.00	0.00	0,0
Supplemental Taxes	8044	0.00	0.00	75.06	0.00	0.00	0.0
Education Revenue Augmentation	0044	0.00	0.00	0.00	0.00	0.00	0.0
Fund (ERAF)	8045	0,00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds					0,00	0.00	0.0
(SB 617/699/1992) Penalties and Interest from	8047	0.00	0.00	0.00	0.00	0.00	0.0
Delinquent Taxes	8048	0.00	0.00	0.00		72723	
Miscellaneous Funds (EC 41604)		0.00	0.00	0.00	0.00	0.00	0.0
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	0000						
Market Color Consection	8089	0,00	0,00	0.00	0.00	0.00	0.0
Subtotal, LCFF Sources		5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	(76,485.00)	-1.59
LCFF Transfers							
Unrestricted LCFF			-				
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.09
All Other LCFF Transfers - Current Year All Other	8091	0.00	0.00				
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.09
Property Taxes Transfers	8097	0.00	0.00	0.00	0,00	0,00	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES		5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	0.00	0.0%
EDERAL REVENUE			3,135,057,05	1,242,102.00	3,033,102.00	(76,485.00)	-1.59
Maintenance and Operations	0440						
Special Education Entitlement	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	8181 8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds	8260	295,354.00	0.00	0.00	0.00	CONTRACTOR -	
Flood Control Funds	8270	0.00	295,354.00	0.00	295,354.00	0.00	0.0%
Vildlife 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%
nteragency 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%
itle I, Part A, Basic 3010	8290	WW.	0.00	0.00	0.00	in Na Wa	
itle I, Part D, Local Delinquent							
Programs 3025	8290			Section 1			
itle II, Part A, Educator Quality 4035	8290	South Francis			CHARLES STATE	WALL OWNER OF	

				Board Approved		Projected Year	Difference	% Diff
Description	Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B)
Title III, Part A, Immigrant Education				HE WELL		SISTEMATICAL STREET		(F)
Program	4201	8290			Willes To			
Title III, Part A, English Learner Program	4203	0000						
Public Charter Schools Grant	4203	8290						
Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			295,354.00	295,354.00	0.00	295,354.00	0.00	0.09
OTHER STATE REVENUE						200,004.00	C.OU	0.07
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311					in Amore	
Prior Years	6500	8319	1. 351 1. 623			MEN'S SE		
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0,00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	146,843.00	146,843.00	0.00	85,591.00	(61,252.00)	-41.7%
Lottery - Unrestricted and Instructional Materia	ils	8560	26,693.00	26,693.00	9,081.91	57,807.00	31,114.00	116.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590	35 7 8127 - 16 17					
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590	PER ASSESSED					
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			173,536.00	173,536.00	9,081.91	143,398.00	(30,138.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE	Noodards Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
Other Local Revenue County and District Taxes								
Other Restricted Levies				117/6-W-128				
Secured Roll		8615	0.00	0.00	0.00	200		
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			0.00	0.00	0.00	0.00		11000
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								
Penalties and Interest from Delinquent No	- 1055	8625	0.00	0.00	0.00	0.00		
Taxes	on-LUFF	8629	0.00	0.00	0.00	0.00		
Sales			0.00	0,00	0.00	0.00		
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0,00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	6,500.00	6,500.00	3,554.50	6,500.00	0.00	0.09
Interest		8660	20,000.00	20,000.00	17,869.24	20,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								0.07
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	54,208.27	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjust		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sour	ces	8697	0.00	0.00	0.00	0.00		2011
All Other Local Revenue		8699	0.00	0.00	5,916.66	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%
Fransfers Of Apportionments Special Education SELPA Transfers		-					178 To 1	
From Districts or Charter Schools	6500	8791	KET THE AUT					
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792			100			
From JPAs	6360	8793		Section 8			73 J V. 118 J	110
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%
OTAL, OTHER LOCAL REVENUE			233,784.00	233,784.00	81,548.67	233,784.00	0.00	0.0%

Description Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
Certificated Teachers' Salaries	1100	1,533,581.00	1,533,581.00	320,503.19	1,601,288.00	(67,707.00)	-4.4
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	231,405.00	231,405.00	77,801.36	241,405.00	(10,000.00)	-4.39
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		1,764,986.00	1,764,986.00	398,304.55	1,842,693.00	(77,707.00)	-4.49
CLASSIFIED SALARIES		-				- Name - 238.87	- 31,2,2
Classified Instructional Salaries	2100	135,351.00	135,351.00	23,874.70	131,633.00	3,718.00	2,79
Classified Support Salaries	2200	418,019.00	418,019.00	114,092.30	431,522.00	(13,503.00)	-3.29
Classified Supervisors' and Administrators' Salaries	2300	89,367.00	89,367.00	29,429.00	89,251.00	116.00	0.19
Clerical, Technical and Office Salaries	2400	147,980.00	147,980.00	39,844.52	147,600.00	380.00	0.39
Other Classified Salaries	2900	10,597.00	10,597.00	2,047.26	11,158.00	(561.00)	-5.3%
TOTAL, CLASSIFIED SALARIES		801,314.00	801,314.00	209,287.78	811,164.00	(9,850.00)	-1.29
EMPLOYEE BENEFITS						(0,000.00)	1127
STRS	3101-3102	280,791.00	280,791.00	60,277.36	293,176.00	(12,385.00)	-4.49
PERS	3201-3202	115,310.00	115,310.00	33,978.07	118,341.00	(3,031.00)	-2.6%
OASDI/Medicare/Alternative	3301-3302	84,341.00	84,341.00	21,169.63	86,399.00	(2,058.00)	-2.4%
Health and Welfare Benefits	3401-3402	578,121.00	578,121.00	158,250.23	608,752.00	(30,631.00)	-5.3%
Unemployment Insurance	3501-3502	1,294.00	1,294.00	311.66	1,336.00	(42.00)	-3.2%
Workers' Compensation	3601-3602	83,821.00	83,821.00	17,764.99	77,394.00	6,427.00	7.7%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0,00	0.00	0.0%
Other Employee Benefits	3901-3902	31,582.00	31,582,00	17,058.08	14,398.00	17,184.00	54.4%
TOTAL, EMPLOYEE BENEFITS		1,175,260.00	1,175,260.00	308,810,02	1,199,796.00	(24,536.00)	-2.1%
BOOKS AND SUPPLIES					1,100,100.00	(24,000.00)	-2.170
Approved Textbooks and Core Curricula Materials	4100	50,000.00	50,000.00	8,431.62	50,000.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	250.00	(250.00)	New
Materials and Supplies	4300	209,014.00	209,014.00	66,756.73	209,192,00	(178.00)	-0.1%
Noncapitalized Equipment	4400	51,000.00	51,000.00	26,774.92	81,575.00	(30,575.00)	-60.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		310,014.00	310,014.00	101,963.27	341,017.00	(31,003.00)	-10.0%
ERVICES AND OTHER OPERATING EXPENDITURES					51(1017,00	(01,000.00)	-10.070
Subagreements for Services	5100	176,461.00	176,461.00	53,000.03	180,000.00	(3,539.00)	-2.0%
Travel and Conferences	5200	34,586.00	34,586.00	10,869.87	34,961.00	(375.00)	-1.1%
Dues and Memberships	5300	9,063.00	9,063.00	6,390.88	11,754.00	(2,691.00)	-29.7%
Insurance	5400-5450	55,080.00	55,080.00	58,404.05	60,000.00	(4,920.00)	-8.9%
Operations and Housekeeping Services	5500	245,333.00	245,333.00	33,224.86	225,794.00	19,539.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	105,450.00	105,450.00	21,715.45	105,450.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	644,358.00	644.252.20			W-W-SC-200	
Communications	5900		644,358.00	224,327.56	644,984.00	(626.00)	-0.1%
FOTAL, SERVICES AND OTHER	5900	26,152,00	26,152.00	4,289.70	18,702.00	7,450.00	28.5%
DPERATING EXPENDITURES		1,296,483.00	1,296,483.00	412,222.40	1,281,645.00	14,838.00	1.1%

Description Res	source Codes	Object Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
CAPITAL OUTLAY		0000		(8)	(C)	(D)	(E)	(F)
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					3,33	0.00	0.00	0.0
or Major Expansion of School Libraries Equipment		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6400	86,298.00	86,298.00	68,542.56	91,782.00	(5,484.00)	-6.4
TOTAL, CAPITAL OUTLAY		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Co	osts)		101,298.00	101,298.00	68,542.56	106,782.00	(5,484.00)	-5.4
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	78784
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments				5,50	0.00	0.00	0.00	0.09
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	527.000	(2)(2)(2)
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 Apportionment	nts			0.00	0.00	0.00	0.00	0.0%
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				19.05 (1909)		
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	2.00		8727
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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indin	ect Costs)		104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
THER OUTGO - TRANSFERS OF INDIRECT COSTS				70-7,100.00	0.00	104,450.00	0.00	0.0%
Transfers of Indirect Costs		7310	(4,297.00)	(4,297.00)	0.00	(4,640.00)	343.00	-B 064
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	-8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	T COSTS		(4,297.00)	(4,297.00)	0.00	(4,640.00)	343.00	-8.0%
OTAL, EXPENDITURES			5,549,508.00	5,549,508.00	1,499,130.58	5,682,907.00	(133,399.00)	-2.4%

Description	Resource Codes	Object Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS	11100000001	00000	(%)	(6)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	2.00	
From: Bond Interest and Redemption Fund		8914	0.00				0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0313	0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.09
To: Child Development Fund		7611	0.00	0.00	0.00	0.00		
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00		0.00	0.00	0.0%
To: Cafeteria Fund		7616	78,590.00		0.00	0.00	0,00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	78,590.00	0.00	78,590.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		, 510	78,590.00	78,590,00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			70,090.00	78,590.00	0.00	78,590.00	0.00	0.0%
SOURCES	5							
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							0.00	0.07
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources			H			0.00	0.00	0.070
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0,00	0.00	0.00	0.00
Long-Term Debt Proceeds Proceeds from Certificates				0.00	0.00	0.00	0,00	0.0%
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	2	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								77.07
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
ONTRIBUTIONS				0.00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	(299,507.00)	(299,507,00)	0.00	(288,407.00)	11,100.00	3 70/
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		-3.7%
e) TOTAL, CONTRIBUTIONS			(299,507.00)	(299,507.00)	0.00	(288,407.00)	0.00	0.0% -3.7%
OTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			(379 007 00)	(070 007 00				
			(378,097.00)	(378,097.00)	0.00	(366,997.00)	11,100.00	-2.9%

Description		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)
A. REVENUES					101		(2)	(F)
1) LCFF Sources	80	010-8099	0.00	0,00	0.00	0.00	0.00	0.09
2) Federal Revenue	81	100-8299	102,001.00	102,001.00	1,869.84	112,148.00	10,147,00	9.99
3) Other State Revenue	83	800-8599	173,286.00	173,286.00	9,763.66	175,201.00	1,915.00	1.19
4) Other Local Revenue	86	800-8799	16,604.00	16,604.00	1,349,74	16,604.00	0.00	0.09
5) TOTAL, REVENUES			291,891.00	291,891,00	12,983.24	303,953.00	0,00	0.07
B. EXPENDITURES				20,000	12,000.24	300,333.00		
1) Certificated Salaries	10	00-1999	168,892.00	168,892.00	17,723,08	116,091.00	52,801,00	31.3%
2) Classified Salaries	200	00-2999	79,844.00	79,844.00	12,444.15	76,697,00	3,147.00	3.9%
3) Employee Benefits	300	00-3999	247,432.00	247,432.00	14,728.32	223,719.00	23,713,00	9.6%
4) Books and Supplies	400	00-4999	54,563.00	54,563.00	29,509,79	67,504.00	(12,941.00)	-23.7%
5) Services and Other Operating Expenditures	500	00-5999	70,718.00	70,718.00	34,967,28	73,286.00	(2,568.00)	-3.6%
6) Capital Outlay	600	00-6999	66,284.00	66,284.00	50,534.38	154,332.00	(88,048.00)	-132.8%
Other Outgo (excluding Transfers of Indirect Costs)		00-7299 00-7499	0.00	0.00	0.00			
8) Other Outgo - Transfers of Indirect Costs		00-7399	4,297,00	4,297.00		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			692,030.00		0.00	4,640.00	(343.00)	-8.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(400,139.00)	692,030.00 (400,139.00)	159,907,00	716,269.00		
OTHER FINANCING SOURCES/USES						(112,010.00)		
Interfund Transfers a) Transfers In	890	00-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	760	00-7629	0,00	0,00	0.00	0.00	0.00	
Other Sources/Uses a) Sources	893	30-8979	0.00	0.00	0.00	0.00		0.0%
b) Uses	763	30-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		80-8999	299,507.00	299,507.00	0.00		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE			299,507.00	299,507.00	0.00	288,407.00 288,407.00	(11,100.00)	-3.7%

Description Res	Obje		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(100,632.00)	(100,632.00)	(146,923.76)	(123,909.00)		
F. FUND BALANCE, RESERVES					()		
Beginning Fund Balance As of July 1 - Unaudited	979	1 100,632.00	100,632.00		123,909,00	23,277.00	23.19
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		100,632.00	100,632.00		123,909.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		100,632.00	100,632.00		123,909.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0,00		0.00		
All Others	9719	0.00	0.00		0,00		
b) Restricted	9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
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	A CLIENT EVALUE	0.00		

Description Resource Code:	Object s Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
LCFF SOURCES	s Codes	(A)	(B)	(C)	(D)	(E)	(F)
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	Walter Lat	
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions	0004						
Timber Yield Tax	8021	0.00	0.00	0,00	0.00	di al Swig	
Other Subventions/In-Lieu Taxes	8022	0.00	0.00	0,00	0.00		
County & District Taxes	8029	0.00	0.00	0.00	0.00		
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			lake chures	0.00	0.00	trans.	
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)	0040	0,00	0.00	0.00	0.00		
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		Walley Walley					
(50%) Adjustment	8089	0.00	0.00	0,00	0.00		
Subtotal, LCFF Sources		0.00	0.00	0.00	0.00		
LCFF Transfers		The Control of the Co					
Unrestricted LCFF							
Transfers - Current Year 0000	8091		Parison of the		nie au e		
All Other LCFF Transfers - Current Year All Other	2004						
• •	8091	0,00	0.00	0.00	0.00	0,00	0.09
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0,00		1110
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	0.09
TOTAL, LCFF SOURCES EDERAL REVENUE		0.00	0.00	0.00	0.00	0,00	0.0%
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.09
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	SERIA MITE	
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	0.09
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.09
Title I, Part A, Basic 3010	8290	67,504.00	67,504.00	0.00			
Title I, Part D, Local Delinquent		5,,504.00	01,004.00	0.00	67,504.00	0.00	0.0%
Programs 3025	8290	0,00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality 4035	8290	11,181.00	11,181.00	216.00	11,181.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education				12				
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.09
Title III, Part A, English Learner	4000							
Program Bublic Charter Schools Coast	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	10,000,00	10,000.00	Nev
Career and Technical Education	3500-3599	8290	3,087.00	3,087.00	0.00	3,087.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,229.00	20,229.00	1,653,84	20,376.00	147.00	0.7%
TOTAL, FEDERAL REVENUE			102,001.00	102,001.00	1,869.84	112,148.00	10,147.00	9.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0,00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0,00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0,00	22.203.6	
Lottery - Unrestricted and Instructional Materia		8560	18,375.00	18,375.00	9,763.66	20,290.00	1,915.00	10.4%
Tax Relief Subventions Restricted Levies - Other							^	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant								
Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0,00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Quality Education Investment Act

TOTAL, OTHER STATE REVENUE

All Other State Revenue

7400

All Other

8590

8590

0,00

154,911.00

173,286.00

0.00

154,911.00

173,286.00

0.00

0.00

9,763.66

0.00

154,911.00

175,201.00

0.0%

0.0%

1.1%

0.00

0.00

1,915.00

2018-19 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		307	(6)	(0)	(0)	(E)	(F)
Other Local Revenue County and District Taxes					,			
Other Restricted Levies Secured Roll		0045						
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8616	0.00	0.00	0.00	0,00	0.00	0.09
		8617	0.00	0.00	0,00	0.00	0.00	0.0%
Supplemental Taxes Non-Ad Valorem Taxes		8618	0.00	0.00	0.00	0,00	0.00	0.09
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds					0.00	0.00	0.00	0.07
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Nor	n-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	0.00
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	corse-i	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	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		0002	× = 1	0.00	0,00	0.00	0.00	0.0%
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								Sty Sir
Plus: Misc Funds Non-LCFF (50%) Adjustm	nε	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Source	ces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	16,604.00	16,604.00	1,349.74	16,604.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments					3,100	0.00	0,00	0.07
Special Education SELPA Transfers From Districts or Charter Schools	2500		272-27					
From County Offices	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			3,30	5.50	0.00	0.00	0.00	0.070
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,604.00	16,604.00	1,349.74	16,604.00	0.00	0.0%

2018-19 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
CERTIFICATED SALARIES			3-7-7	10/	(0)	(E)	(F)
Certificated Teachers' Salaries	1100	168,892.00	168,892.00	17,723.08	116 004 00	50.004.00	
Certificated Pupil Support Salaries	1200	0.00	0.00		116,091,00	52,801.00	31,3
Certificated Supervisors' and Administrators' Salaries	1300	0.00		0,00	0.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES	1000	168.892.00	0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES		100,092.00	168,892.00	17,723.08	116,091.00	52,801.00	31.39
Classified Instructional Salaries	2100	79,844,00	79,844.00	10 444 15	70.007.00		-2512
Classified Support Salaries	2200	0.00		12,444.15	76,697.00	3,147.00	3.99
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0,00	0.09
Clerical, Technical and Office Salaries	2400		0,00	0.00	0.00	0,00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, CLASSIFIED SALARIES	2900	0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS		79,844.00	79,844.00	12,444.15	76,697.00	3,147.00	3.99
STRS	3101-3102	407 500 00					
PERS		167,589.00	167,589.00	2,729.02	159,237.00	8,352.00	5.0%
OASDI/Medicare/Alternative	3201-3202	13,104.00	13,104.00	2,235.79	12,796.00	308.00	2,4%
Health and Welfare Benefits	3301-3302	8,600.00	8,600.00	1,192.23	7,489.00	1,111.00	12,9%
Unemployment Insurance	3401-3402	50,015.00	50,015.00	7,664.64	38,353.00	11,662.00	23.3%
Workers' Compensation	3501-3502	126.00	126.00	15,08	98.00	28,00	22.2%
·	3601-3602	7,998.00	7,998.00	891,56	5,746.00	2,252.00	28.2%
OPER Active Footbase	3701-3702	0,00	0.00	0.00	0.00	0.00	0,0%
OPEB, Active Employees	3751-3752	0,00	0.00	0,00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS		247,432.00	247,432.00	14,728.32	223,719.00	23,713.00	9.6%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	18,375.00	18,375.00	1,690,73	2.000.00	16,375.00	89.1%
Books and Other Reference Materials	4200	5,500.00	5,500.00	0.00	500.00	5,000.00	
Materials and Supplies	4300	24,888.00	24.888.00	6,637.42	27,850.00		90.9%
Noncapitalized Equipment	4400	5,800.00	5,800.00	21,181.64	37,154.00	(2,962.00)	-11.9%
Food	4700	0.00	0.00	0.00	0.00	(31,354.00)	-540.6%
TOTAL, BOOKS AND SUPPLIES		54,563.00	54,563.00	29,509.79	67,504.00	0,00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		5 1,000.00	04,000.00	29,009.79	67,304.00	(12,941.00)	-23.7%
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	28,670.00	28,670.00	10,267.38	23,966.00	4,704.00	
Dues and Memberships	5300	0.00	0.00	0.00	0.00		16.4%
Insurance	5400-5450	0.00	0.00			0.00	0.0%
Operations and Housekeeping Services	5500	3,982,00	3,982.00	0.00 1,568.52	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,108.00	1,108.00		3,982.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00		194.79	1,108.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and	3730	0.00	0.00	0.00	0.00	0.00	0.0%
Operating Expenditures	5800	36,958.00	36,958.00	22,936.59	44,230.00	(7,272.00)	-19.7%
Communications	5900	0.00	0.00	0.00	0.00	0.00	
TOTAL, SERVICES AND OTHER		-10	0.00	0.00	0.00	0,00	0.0%
OPERATING EXPENDITURES		70,718.00	70,718.00	34,967.28	73,286.00	(2,568.00)	-3.6%

Description	Resource Codes	Object Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
CAPITAL OUTLAY		00000	101	(6)	(0)	(0)	(E)	(F)
Land		6100	0.00	0.00				
Land Improvements		6100	0,00	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings		6170 6200	0.00	0.00	0.00	0.00	0.00	0,0
Books and Media for New School Libraries		0200	0.00	0.00	0.00	0.00	0.00	0.0
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	14,659.00	14,659.00	50,534.38	50,500,00	(35,841.00)	-244.5
Equipment Replacement		6500	51,625.00	51,625.00	0.00	103,832.00	(52,207.00)	-101.1
TOTAL, CAPITAL OUTLAY			66,284.00	66,284.00	50,534.38	154,332.00	(88,048.00)	-132.8
OTHER OUTGO (excluding Transfers of Indire	ct Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		74.0						
		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	0.09
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	onments 6500	7221	0.00					
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs	6500	7223		0.00	0.00	0.00	0.00	0.09
ROC/P Transfers of Apportionments	0300	1223	0.00	0.00	0.00	0.00	0,00	0.09
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	0.09
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0,00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	2.00	0.00		
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)	7439	0.00	0.00	0.00	0.00	0,00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT C			0.00	0.00	0.00	0.00	0,00	0.09
Transfers of Indirect Costs		7310	4 007 00	4 007 00	0.00	4 0 4 0 0 0	/a /a a - !	
Transfers of Indirect Costs - Interfund		7350	4,297.00	4,297.00	0,00	4,640.00	(343.00)	-8.09
TOTAL, OTHER OUTGO - TRANSFERS OF INC	DIRECT COSTS	7300	0.00 4,297.00	0.00 4,297.00	0.00	0.00 4,640.00	(343.00)	-8.0%
			1,257.50	4,207,00	0.50	4,040,00	(040.00)	-0,0%
OTAL, EXPENDITURES			692,030.00	692,030.00	159,907.00	716,269.00	(24,239.00)	-3.5%

2018-19 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description R		bject odes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
INTERFUND TRANSFERS			V.y		1,5/	(0)	(5)	
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8	912	0,00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and						1131,047		20011186
Redemption Fund	8	914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In	8	919	0.00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7	611	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund	7	612	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/ County School Facilities Fund	7.	613	0.00	0.00				
To: Cafeteria Fund		616	0.00	0,00	0.00	0.00	0.00	0,0
Other Authorized Interfund Transfers Out		619	0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT	,	019	0.00	0.00	0.00	0,00	0.00	0.0
OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0
SOURCES								
Olete Access								
State Apportionments Emergency Apportionments	8s	931	0.00	0.00	0.00	0.00		
Proceeds			5,00	0.00	0.00	0.00		
Proceeds from Sale/Lease-				-		1		
Purchase of Land/Buildings	89	953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources			8:	-				
Transfers from Funds of			4					
Lapsed/Reorganized LEAs	89	965	0.00	0,00	0.00	0.00	0.00	0,0
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation	88	971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases	88	972	0.00	0.00	0.00	0,00	0.00	0.0
Proceeds from Lease Revenue Bonds	88	973	0.00	0.00	0,00	0.00	0.00	0.09
All Other Financing Sources	88	979	0.00	0,00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0,00	0.00	0.00	0.00	0.00	0.0
USES						- 5		
Transfers of Funds from								
Lapsed/Reorganized LEAs	76	551	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses	76	699	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
ONTRIBUTIONS								
Contributions from Unrestricted Revenues	89	980	299,507.00	299,507.00	0.00	288,407.00	(11,100.00)	-3.79
Contributions from Restricted Revenues	89	90	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			299,507.00	299,507.00	0.00	288,407.00	(11,100.00)	-3.79
OTAL, OTHER FINANCING SOURCES/USES			_					
(a - b + c - d + e)			299,507.00	299,507.00	0.00	288,407.00	11,100.00	-3.79

Descript ion	Objection Codes Code		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES		1 - 17 52					
1) LCFF Sources	8010-80	5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	(76,485.00)	-1.5%
2) Federal Revenue	8100-82	99 397,355.00	397,355.00	1,869.84	407,502.00	10,147,00	2.6%
3) Other State Revenue	8300-85	346,822.00	346,822.00	18,845.57	318,599.00	(28,223.00)	-8.1%
4) Other Local Revenue	8600-87	99 250,388.00	250,388,00	82,898.41	250,388.00	0.00	0.0%
5) TOTAL, REVENUES		6,104,152.00	6,104,152.00	1,345,805.90	6,009,591.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-19	1,933,878,00	1,933,878.00	416,027.63	1,958,784.00	(24,906.00)	-1.3%
2) Classified Salaries	2000-29	99 881,158.00	881,158.00	221,731.93	887,861.00	(6,703.00)	-0.8%
3) Employee Benefits	3000-39	1,422,692.00	1,422,692.00	323,538.34	1,423,515.00	(823.00)	-0.1%
4) Books and Supplies	4000-49	99 364,577.00	364,577.00	131,473,06	408,521.00	(43,944.00)	-12.1%
5) Services and Other Operating Expenditures	5000-59	99 1,367,201.00	1,367,201.00	447,189.68	1,354,931.00	12,270.00	0.9%
6) Capital Outlay	6000-69	99 167,582.00	167,582.00	119,076.94	261,114.00	(93,532.00)	-55.8%
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74	II. U	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		6,241,538.00	6,241,538.00	1,659,037.58	6,399,176.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(137,386.00)	(137,386.00)	(313,231,68)	(389,585.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-89	29 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	29 78,590,00	78,590.00	0.00	78,590.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76	99 0.00	0.00	0.00	0,00	0.00	0.0%
3) Contributions	8980-89	99 0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	S	(78,590.00)	(78,590.00)	0.00	(78,590.00)		Carrie

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(215,976.00)	(215,976.00)	(313,231.68)	(468,175.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	3,690,338.00	3,690,338.00		3,785,397.00	95,059.00	2.6%
b) Audit Adjustments		9793	0.00	0,00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,690,338.00	3,690,338.00		3,785,397.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,690,338.00	3,690,338.00		3,785,397.00		
2) Ending Balance, June 30 (E + F1e)			3,474,362.00	3,474,362.00		3,317,222.00		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	694,990.00	694,990.00		694,990.00		
OPEB d) Assigned	0000	9760				694,990.00		
Other Assignments		9780	0.00	0.00		295,756.00		
LCAP: Unduplicated Pupils	0000	9780				295,756.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	625,000.00	625,000.00		650,000.00		
Unassigned/Unappropriated Amount		9790	2,150,972.00	2,150,972.00		1,673,076.00		

Description Resource Code	Object codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
LCFF SOURCES	o codes	(A)	(B)	(C)	(D)	(E)	(F)
Principal Apportionment							
State Aid - Current Year	8011	1,991,738.00	1,991,738.00	1,125,368.00	2,013,877.00	22,139.00	1.19
Education Protection Account State Aid - Current Year	8012	403,337.00	403,337.00	53,114,00	334,547.00	(68,790.00)	-17.19
State Aid - Prior Years	8019	0.00	0.00	0.00	0,00	0.00	0.09
Tax Relief Subventions Homeowners' Exemptions	0004						
Timber Yield Tax	8021	0.00	0,00	1,500.89	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes	8022 8029	0.00	0.00	7,324.76	0.00	0.00	0,09
County & District Taxes	8029	0.00	0.00	0,00	0.00	0.00	0.09
Secured Roll Taxes	8041	2,714,512.00	2,714,512.00	54,173.03	2,684,678,00	(29,834.00)	-1.19
Unsecured Roll Taxes	8042	0.00	0.00	636.34	0.00	0.00	0.09
Prior Years' Taxes	8043	0.00	0.00	75.06	0.00	0.00	0.09
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation					0.00	0.00	0.07
Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0047						
Penalties and Interest from	8047	0.00	0.00	0.00	0.00	0.00	0.0%
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)				5.00	0.00	0.00	0.0%
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	2000						
(0077) Adjustition	8089	0.00	0,00	0,00	0.00	0.00	0.0%
Subtotal, LCFF Sources		5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	(76,485.00)	-1.5%
LCFF Transfers							
Unrestricted LCFF							
Transfers - Current Year 0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year All Other							
Transfers - Current Year All Other Transfers to Charter Schools in Lieu of Property Taxes	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	8096	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES	8099	0,00	0.00	0.00	0,00	0.00	0.0%
EDERAL REVENUE		5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	(76,485.00)	-1.5%
EDELINE REVEROE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	295,354.00	295,354.00	0.00	295,354.00	0.00	0.0%
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic 3010	8290	67,504.00	67,504.00	0.00	67,504.00	0.00	0.0%
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	11,181.00	11,181.00	216.00	11,181.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
Title III, Part A, Immigrant Education				1=7			1-7	11.7
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0,00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant							0.00	0.07
Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0,00	0.00	10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290	3,087.00	3.087,00	0.00	3,087.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,229.00	20,229.00	1,653.84	20,376.00	147.00	0.7%
TOTAL, FEDERAL REVENUE			397,355.00	397,355,00	1,869.84	407,502.00	10,147.00	2.6%
OTHER STATE REVENUE					1,000.01	401,002.00	10,147.00	2.0%
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0,00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0,00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0,00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	146,843.00	146,843.00	0,00	85,591.00	(61,252,00)	-41.7%
Lottery - Unrestricted and Instructional Materia		8560	45,068.00	45,068.00	18,845.57	78,097.00	33,029.00	73.3%
Tax Relief Subventions Restricted Levies - Other							-	
Homeowners' Exemptions		8575	0.00	0.00	0,00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0,00	0,00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00				
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0,00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	154,911.00		0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	7 III Outlet	0000	346,822.00	154,911.00 346,822.00	0.00 18,845.57	154,911.00 318,599.00	(28,223.00)	0.0% -8.1%

Description	Resource Codes	Object	Orlginal Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE	Resource Codes	Codes	(A)	(B)	(c)	(D)	(E)	(F)
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0,00	0.0
Prior Years' Taxes		8616	0.00	0.00	0,00	0.00	0.00	0.0
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0
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 No	n-I CEE	0020	0.00	0.00	0.00	0.00	0.00	0.0
Taxes	2011	8629	0.00	0.00	0.00	0.00	0.00	0.0
Sales							1	V
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	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0,00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	6,500.00	6,500.00	3,554.50	6,500.00	0.00	0.09
Interest		8660	20,000.00	20,000.00	17,869.24	20,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value o	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		0074	0.00		2.22			
Non-Resident Students		8671 8672	0,00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0.00	0,00	0.00	0.00	0.00	0.09
Interagency Services		8677	0.00	207,284,00	0.00	0.00	0.00	0.09
Mitigation/Developer Fees		8681	207,284.00		54,208.27	207,284.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue		0009	0.00	0.00	0.00	0.00	0,00	0.09
Plus: Misc Funds Non-LCFF (50%) Adjustr	ment	8691	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues From Local Source		8697	0.00	0.00	0,00	0.00	0,00	0.09
All Other Local Revenue	063	8699	16,604.00			0,00	0.00	0.09
Tuition		8710	0.00	16,604.00	7,266.40	16,604.00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.09
Transfers Of Apportionments		0/01-0/03	0,00	0.00	0.00	0,00	0,00	0.09
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	0,00	0.00	0.00	0.00	0.00	0.09
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Transfers From Districts or Charter Schools	6360	9704	0.00	2.20				
From County Offices	6360 6360	8791 8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	6360	8792 8793	0.00	0,00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments	0000	0190	0,00	0.00	0.00	0.00	0.00	0.09
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	All Other	8793	0.00	0.00	0,00	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			250,388.00	250,388.00	82,898.41	250,388.00	0.00	0.09

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	1,702,473.00	1,702,473.00	338,226.27	1,717,379.00	(14,906.00)	-0.9
Certificated Pupil Support Salaries	1200	0.00	0.00	0,00	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	231,405.00	231,405.00	77.801.36	241,405.00	(10,000.00)	-4.39
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		1,933,878.00	1,933,878,00	416,027.63	1,958,784.00	(24,906,00)	-1.39
CLASSIFIED SALARIES	×	1,000,070,00	1,000,070.00	410,027.00	1,000,704.00	(24,000,00)	-1.0
Classified Instructional Salaries	2100	215,195.00	215,195,00	36,318.85	208,330.00	6,865.00	3.29
Classified Support Salaries	2200	418,019.00	418,019.00	114,092,30	431,522,00	(13,503.00)	-3.29
Classified Supervisors' and Administrators' Salaries	2300	89,367.00	89,367.00	29,429.00	89,251.00	116.00	0.19
Clerical, Technical and Office Salaries	2400	147,980.00	147,980.00	39,844.52	147,600.00	380.00	0.39
Other Classified Salaries	2900	10,597.00	10,597.00	2,047.26	11,158.00	(561.00)	-5.39
TOTAL, CLASSIFIED SALARIES		881,158.00	881,158.00	221,731.93	887,861,00		
EMPLOYEE BENEFITS		301,130.00	001,100.00	221,731.93	007,001.00	(6,703,00)	-0,8%
STRS	3101-3102	448,380,00	448,380.00	63,006.38	452,413.00	(4,033.00)	-0.9%
PERS	3201-3202	128,414.00	128,414.00	36,213.86	131,137.00	(2,723.00)	-2.19
OASDI/Medicare/Alternative	3301-3302	92,941.00	92,941,00	22,361.86	93,888.00	(947.00)	-1.09
Health and Welfare Benefits	3401-3402	628,136,00	628,136.00	165,914.87	647,105.00	(18,969.00)	-3.0%
Unemployment Insurance	3501-3502	1,420.00	1,420.00	326.74	1,434.00	(14.00)	-1.09
Workers' Compensation	3601-3602	91,819.00	91,819.00	18,656.55	83,140.00	8,679.00	9.5%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0,00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	
Other Employee Benefits	3901-3902	31,582.00	31,582.00	17,058.08			0.09
TOTAL, EMPLOYEE BENEFITS	0001-0002	1,422,692.00			14,398,00	17,184.00	54.49
BOOKS AND SUPPLIES		1,422,692.00	1,422,692.00	323,538.34	1,423,515.00	(823.00)	-0.19
Approved Textbooks and Core Curricula Materials	4100	68,375.00	68,375,00	10,122.35	52,000.00	16,375.00	23.9%
Books and Other Reference Materials	4200	5,500,00	5,500.00	0.00	750.00	4,750.00	86.49
Materials and Supplies	4300	233,902.00	233,902.00	73,394.15	237,042.00	(3,140.00)	-1.3%
Noncapitalized Equipment	4400	56,800,00	56,800.00	47,956.56	118,729.00	(61,929.00)	-109.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		364,577.00	364,577.00	131,473.06	408,521.00	(43,944.00)	-12.19
SERVICES AND OTHER OPERATING EXPENDITURES			55 (1577).55	101,470,00	400,021,00	(30,044.00)	-12.17
Subagreements for Services	5100	176,461,00	176,461.00	53,000.03	180,000.00	(3,539.00)	-2.0%
Travel and Conferences	5200	63,256.00	63,256.00	21,137.25	58,927,00	4,329.00	6.89
Dues and Memberships	5300	9,063.00	9,063.00	6,390.88	11,754.00	(2,691.00)	-29.7%
Insurance	5400-5450	55,080.00	55,080.00	58,404.05	60,000.00	(4,920.00)	-8.9%
Operations and Housekeeping Services	5500	249,315.00	249,315.00	34,793.38	229,776.00	19,539.00	7.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	106,558.00	106,558.00	21,910.24	106,558.00	0,00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures							
Communications	5800	681,316,00	681,316.00	247,264.15	689,214.00	(7,898.00)	-1.29
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	5900	26,152.00 1,367,201.00	26,152.00 1,367,201.00	4,289.70 447,189.68	18,702.00	7,450.00 12,270.00	28.59

Description Resource	Object ce Codes 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)
CAPITAL OUTLAY		100	10)	(C)	(D)	(E)	(F)
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							
Equipment	6300	0,00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement	6400	100,957.00	100,957.00	119,076.94	142,282.00	(41,325.00)	-40.9
TOTAL, CAPITAL OUTLAY	6500	66,625,00	66,625,00	0.00	118,832.00	(52,207.00)	-78,4
OTHER OUTGO (excluding Transfers of Indirect Costs)		167,582.00	167,582,00	119,076.94	261,114.00	(93,532.00)	-55.81
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	0.09
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	0.09
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 656		0.00	0,00				
To County Offices 65		0.00	0,00	0.00	0.00	0,00	0.09
To JPAs 656		0.00	0.00	0.00	0.00	0,00	0.09
ROC/P Transfers of Apportionments	7220	0.00	0,00	0,00	0.00	0,00	0.0
To Districts or Charter Schools 636	60 7221	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices 636	60 7222	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs 636	50 7223	0.00	0,00	0.00	0,00	0.00	0.09
Other Transfers of Apportionments All O	ther 7221-7223	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)	104,450.00	104,450.00	0.00	104,450.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						es Elizani	
Transfers of Indirect Costs	7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund	7350	0,00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		6,241,538,00	6,241,538.00	1,659,037.58	6,399,176.00	(157,638.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS		0000	\000	15/	10/	(2)	(E)	(F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0,00	0.0
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0,00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			78,590.00	78,590.00	0.00	78,590.00	0.00	0.09
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0,00	0.00	0,00	0.00	0,00	0,0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0,00	0.00	0.00	0.00	0.09
Other Sources		-	0.00	0,00	0.00	0.00	0.00	0.07
Transfers from Funds of								
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0,00	0.00	0.0%
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	0.09
(c) TOTAL, SOURCES		5	0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	2.22		0.00
All Other Financing Uses		7699	0.00			0.00	0.00	0.09
(d) TOTAL, USES		1000	0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS			0,00	0.00	0.00	0.00	0.00	0.09
Contributions from Unrestricted Revenues	25	8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues	E:	8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	5.00	0.00	0,0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(78,590.00)	(78,590.00)	0.00	(78,590.00)	0.00	0.0%
			(,000,00)	[,0,000,00]	0,00			0.0

Sierra-Plumas Joint Unified Sierra County

First Interim General Fund Exhibit: Restricted Balance Detail

46 70177 0000000 Form 01I

Printed: 12/5/2018 5:53 PM

		2018-19
Resource	Description	Projected Year Totals
Total, Restricted I	Balance	0.00
		0.00

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0,00	0.09
2) Federal Revenue		8100-8299	82,500.00	82,500.00	4,181.43	82,500.00	0.00	
3) Other State Revenue		8300-8599	5,850.00	5,850,00	0.00	5,850.00	0.00	0.09
4) Other Local Revenue		8600-8799	20,950.00	20,950,00	643.53	20,950.00	0.00	0.09
5) TOTAL, REVENUES			109,300.00	109,300.00	4,824.96	109,300,00	0,00	0.0%
B. EXPENDITURES				122,000.00	4,024.80	109,300,00		
1) Certificated Salaries		1000-1999	0.00	0.00	0,00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,257.00	76,257.00	14,642.55	76,358.00	(101.00)	-0.1%
3) Employee Benefits		3000-3999	35,855.00	35,855,00	7,167.78	35,754.00	101.00	0.3%
4) Books and Supplies		4000-4999	68,591.00	68,591.00	20,713,52	68,591.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	7,187.00	7,187.00	2,834.00	7,187.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00		0.0%
9) TOTAL, EXPENDITURES			187,890.00	187,890.00	45,357.85	187,890.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
O. OTHER FINANCING SOURCES/USES			(78,590.00)	(78,590.00)	(40,532.89)	(78,590.00)		221 (2)
Interfund Transfers a) Transfers in		8900-8929	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,590.00	78,590.00	0.00	78,590.00		0.076

Description	Resource Codes Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	(40,532.89)	0.00		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00	Misself Mary	, L
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	0.00		0.00		1-11
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	In the Self	0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0,00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
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	A CONTRACTOR OF THE SECOND	0.00		X X Y

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	68,500.00	68,500.00	0.00	68,500.00	0.00	0.0%
Donated Food Commodities		8221	14,000.00	14,000.00	4,181.43	14,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			82,500.00	82,500.00	4,181.43	82,500.00	0.00	0.0%
OTHER STATE REVENUE	2				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		t:	
Child Nutrilion Programs		8520	5,850.00	5,850.00	0.00	5,850.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,850.00	5,850,00	0.00	5,850.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,950.00	20,950.00	643.53	20,950.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue				,.				
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,950.00	20,950.00	643.53	20,950.00	0.00	0.0%
TOTAL, REVENUES			109,300.00	109,300.00	4,824.96	109,300.00		100

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0,00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0,00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	76,257.00	76,257.00	14,642.55	76,358.00	(101.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,257.00	76,257.00	14,642.55	76,358.00	(101.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,113.00	10,113.00	2,138.57	10,399.00	(286.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	5,637.00	5,637.00	1,080.56	5,551.00	86.00	1.5%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	3,507.32	17,537.00	0.00	D.0%
Unemployment insurance		3501-3502	39.00	39.00	7.31	38.00	1.00	2.6%
Workers' Compensation		3601-3602	2,529.00	2,529.00	434.02	2,229.00	300.00	11.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,855.00	35,855.00	7,167.78	35,754.00	101.00	0.3%
OOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,011.00	9,011.00	1,113.78	9,011.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	2,343.23	5,000.00	0,00	0.0%
Food		4700	54,580.00	54,580.00	17,256.51	54,580.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			68,591.00	68,591.00	20,713.52	68,591.00	0.00	0.0%

Description Reso	urce Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	710.00	710.00	0.00	710.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	4,000.00	4,000.00	2,500.00	4,000.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0,0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0,00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	2,056.00	2,056.00	334.00	2,056,00	0.00	0.0%
Communications	5900	421.00	421.00	0.00	421.00	0,00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		7,187.00	7,187.00	2,834.00	7,187.00	0.00	0.0%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						.,00	2.370
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, EXPENDITURES		187,890,00	187,890.00	45,357.85	187,890.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff Column B & D
INTERFUND TRANSFERS					10/	101	(E)	(F)
INTERFUND TRANSFERS IN							1	
From: General Fund		8916	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			78,590.00	78,590.00	0,00	78,590.00	0.00	0.0%
INTERFUND TRANSFERS OUT						75,555,555	0.00	0.076
Other Authorized Interfund Transfers Out		7619	0.00	0,00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES						3.20	0.00	0.070
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES						5,00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS				No. of the last				
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	.0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		i i	0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			78,590.00	78,590,00	0.00	78,590.00		

Sierra-Plumas Joint Unified Sierra County

First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

46 70177 0000000 Form 13I

Resource	Description	2018/19 Projected Year Totals
2000		Projected real rotals
Total, Restr	icted Balance	0.00

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							1. 700
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00		0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0,00	0.09
4) Other Local Revenue	8600-8799	0.00	0.00	0.00		0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00	0.00	0.0%
B. EXPENDITURES		Programme programme		0.00	0.00		
1) Certificated Salaries	1000-1999	0.00					
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	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0,00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0,00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	Γ	0.00	0,00	193,117.37	227,811.00	(227,811.00)	New
Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	193,117.37	227,811.00		0.070
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9) OTHER FINANCING SOURCES/USES		0.00	0.00	(193,117.37)	(227,811.00)		
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00		
b) Transfers Out	7600-7629	0.00	0.00			0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00			0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	0000-0000	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	(193,117.37)	(227,811.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		227,811.00	227,811.00	Ne
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		227,811.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		0.00	0.00		227,811.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		
Components of Ending Fund Balance a) Nonspendable			1				
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE						1000		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue		8290	0,00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE							0.00	0.07
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0,00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0,00	0.0%
OTHER LOCAL REVENUE						0,00	0,00	0.07
Other Local Revenue		100		1				
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0,00	0.00	0.0%
Interest		8660	0.00	0.00	0,00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0,00	0.00	0.00	0.00	0.0%
OTAL REVENUES			0.00	0.00	0.00	0.00		3 2 2 3 3

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff Column B & D
CLASSIFIED SALARIES			(5)	(0)	(0)	(E)	(F)
Classified Support Salaries	2200	0,00	0,00	0.00	0.00	0.00	
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00		0.09
Clerical, Technical and Office Salaries	2400	0.00	0,00	0.00	0.00	0.00	0,09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS				0.00	0,00	0.00	0.0%
STRS	3101-3102		_	× .			
PERS		0.00	0.00	0,00	0.00	0.00	0,0%
OASDI/Medicare/Alternative	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3301-3302	0,00	0.00	0.00	0,00	0.00	0.0%
Unemployment Insurance	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3501-3502	0.00	0.00	0,00	0.00	0.00	0.0%
OPEB, Allocated	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SOUND SUPPLIES	l						
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
ERVICES AND OTHER OPERATING EXPENDITURES						0.00	0.078
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 Cosls	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					5,30	0.00	0.0%
Operating Expenditures	5800	0.00	4 0.00	0.00	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	59,705.00	(59,705.00)	Ne
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.00	0.00	0,00	0.09
Equipment Replacement		6500	0.00	0.00	193,117.37	168,106.00	(168,106.00)	Nev
TOTAL, CAPITAL OUTLAY			0.00	0.00	193,117,37	227,811.00	(227,811.00)	Nev
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0,00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service						3,53	0.00	0.070
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	sts)		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, EXPENDITURES			0.00	0.00	193,117.37	227,811.00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS	8					9	, , , , , , , , , , , , , , , , , , ,
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00			
Other Authorized Interfund Transfers in	8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.09
To: General Fund/CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.00
To: State School Building Fund/					0.00	0.00	0.09
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0,00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0,00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES					0.00	0.00	0.03
SOURCES	=				i.		
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	
Other Sources				0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00				1,02	0.07
Proceeds from Capital Leases	8972	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		0.00	0.00	0.00	0.00	0.00	0.0%
	8973	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.0%
Toronto of E. J. C. J. C. J.							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
ONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0,00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
e) TOTAL, CONTRIBUTIONS	3	0.00	0.00	0.00	0.00	0.00	0.0%
DTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)		0.00	0.00	0.00	0.00	0.00	0.0%

Sierra-Plumas Joint Unified Sierra County

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

46 70177 0000000 Form 40I

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	0.00
Total, Restricte	ed Balance	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)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0,0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0,00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	6,000.00	6,000,00	3,230.77	6,000.00	0.00	0.0%
5) TOTAL, REVENUES		6,000.00	6,000.00	3,230,77	6,000.00		4
B. EXPENSES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	6,000.00	6,000.00	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%
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	, t 1	6,000.00	6,000.00	0.00	6,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	3,230.77	0.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0,00	0.00	0.00	0.0%
3) Contributions	8980-8999	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		SV4 LIT

46 70177 0000000 Form 73I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	3,230.77	0.00		
F. NET POSITION						5.55		
Beginning Net Position As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
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	0.09
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position					37/30/01/8/1/9			
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00	E STATES	
b) Restricted Net Position		9797	0.00	0.00		0.00	100	
c) Unrestricted Net Position	_	9790	0.00	0.00		0.00		

46 70177 0000000 Form 73I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								V.I.
STRS On-Behalf Pension Contributions	7690	8590	0,00	0.00	0.00	0,00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0,00	0.00	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE							0,00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	6,000,00	6,000.00	3,230.77	6,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			6;000.00	6,000.00	3,230.77	6,000.00	0.00	0.0%
OTAL, REVENUES			6,000.00	6,000.00	3,230,77	6,000.00		

Description	Resource Codes Object Code	Orlginal Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
CERTIFICATED SALARIES	Nesource codes Coject Code.	s (A)	(B)	(C)	(D)	(E)	(F)
Certificated Teachers' Salaries	1100	0.00	0.00	0,00	0.00	-	
Certificated Pupil Support Salaries	1200	0.00	0.00		0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	0.00		0.00	0,00	0.00	0.0
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, CERTIFICATED SALARIES	1000		0,00	0.00	0.00	0.00	0.0
CLASSIFIED SALARIES		0.00	0,00	0.00	0.00	0.00	0.0
Classified Instructional Salaries	2100	0,00	0.00	0.00	0.00	0,00	0.0
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0,00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS			5.00	0.00	0.00	0,00	0.0
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	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	
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00		0.0
TOTAL, EMPLOYEE BENEFITS	90	0.00	0.00	0.00		0.00	0.0
OOKS AND SUPPLIES		0.55	0.00	0.00	0.00	0.00	0.0
Approved Textbooks and Core Curricula Materials	4100	0.00	0,00	0.00	0.00	0.00	0.0
Books and Other Reference Materials	4200	0,00	0.00	0.00	0,00	0,00	0.0
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES	4	0.00	0.00	0.00	0.00	0.00	0.09
ERVICES AND OTHER OPERATING EXPENSES						0,00	0,0
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts 5600	0.00	0.00	0.00	0.00	0.00	0.09
Fransfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00			
Professional/Consulting Services and		5.50	0,00	0.00	0,00	0.00	0.09
Operating Expenditures	5800	6,000.00	6,000.00	0.00	6,000.00	0.00	0.09
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S	6,000.00	6,000.00	0.00	6,000.00	0.00	0.09

Description Resource	e Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION							1.7
Depreciation Expense	6900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, DEPRECIATION		0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					0.00	0.00	0.03
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENSES		6,000.00	0.000.00				
INTERFUND TRANSFERS		6,000.00	6,000.00	0.00	6,000.00		A DE DE
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources		1					
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0,00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)		0.00	0.00	0.00	0.00	0.00	0.0%

Sierra-Plumas Joint Unified Sierra County

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

46 70177 0000000 Form 73I

Resource	Description	2018/19 Projected Year Totals
	α	
Total, Restricted	Net Position	0.00

erra County						Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	382.83	202.02	200.00	200.00		
2. Total Basic Aid Choice/Court Ordered	362.83	382.83	382.83	382.83	0.00	0%
Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	
4. Total, District Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines A1 through A3) 5. District Funded County Program ADA	382.83	382.83	382.83	382.83	0.00	0%
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	2.93	2.93	2.93	2.93	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.74	1.74	1.74	1.74	0.00	09
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.16	12.16	12.68	12.68	0.52	4%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) 6. TOTAL DISTRICT ADA	16.83	16.83	17.35	17.35	0.52	3%
(Sum of Line A4 and Line A5g)	399.66	399.66	400.18	400.18	0.52	0%
7. Adults in Correctional Facilities 8. Charter School ADA (Enter Charter School ADA using	0.00	0.00	0.00	0.00	0.52	09
Tab C. Charter School ADA)		X405-				

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						·
County Program Alternative Education ADA						
County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole,		0.00	0.00	0.00	0.00	0%
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education				0.00	0.00	0%
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA				0.00	0.00	076
a. County Community Schools	382.83	382.83	382.83	382.83	0.00	0%
b. Special Education-Special Day Class	2.93	2.93	2.93	2.93	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year e. Other County Operated Programs:	1.74	1.74	1.74	1.74	0.00	0%
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
(Out of State Tuition) [EC 2000 and 46380] g. Total, District Funded County Program ADA	12.16	12.16	12.68	12.68	0.52	4%
(Sum of Lines B2a through B2f) 3. TOTAL COUNTY OFFICE ADA	399.66	399.66	400.18	400.18	0.52	0%
(Sum of Lines B1d and B2g) 4. Adults in Correctional Facilities	399.66	399.66	400.18	400.18	0.52	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA	16.83	16.83	16.83	16.83	0.00	0%
(Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget	ESTIMATED FUNDED ADA Board Approved Operating Budget	P-2 REPORT ADA Projected Year Totals	ESTIMATED FUNDED ADA Projected Year Totals	DIFFERENCE (Col. D - B)	PERCENTAG DIFFERENCI (Col. E / B)
C. CHARTER SCHOOL ADA	(A)	(B)	(C)	(D)	(E)	(F)
	al data to unit in the					
Authorizing LEAs reporting charter school SACS finance Charter schools reporting SACS financial data separate	ai data in their Fur	10 U1, U9, or 62 ι	ise this workshee	t to report ADA f	or those charter:	schools.
Charter schools reporting SACS financial data separate	ly from their autho	rizing LEAs in Fu	ind 01 or Fund 62	use this worksh	eet to report their	r ADA.
FUND 01: Charter School ADA corresponding to		n				
FUND 01: Charter School ADA corresponding to S	ACS financial da	ta reported in F	und 01.			
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0
 c. Probation Referred, On Probation or Parole, 				0.00	0.00	
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	
d. Total, Charter School County Program		2,00	0.00	0.00	0.00	0
Alternative Education ADA	1	1	1			
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	_
B. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0
a. County Community Schools	0.00	0.00	0.00	200		
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
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0
e. Other County Operated Programs:	0.00	0.00	0.00	0.00	0.00	0
Opportunity Schools and Full Day						
Opportunity Schools and Full Day				1		
Opportunity Classes, Specialized Secondary	l		1			
Schools	0.00	0.00	0.00	0.00	0.00	0
f. Total, Charter School Funded County					0.00	
Program ADA				1		
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0
. TOTAL CHARTER SCHOOL ADA			0.00	0.00	0.00	0
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	00
			0.00	0.00	0.00	09
FUND 09 or 62: Charter School ADA corresponding	to SACS financia			2000		
T-4-LOb. 1 O. 1 D. 1 D. 1 D. 1 D. 1 D. 1 D. 1 D	100	ai data reported	In Fund 09 or F	und 62.		
. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	09
. Charter School County Program Alternative			The state of the s		0.00	0,
Education ADA						
County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00		00
c. Probation Referred, On Probation or Parole	7.77	5.00	0.00	0.00	0.00	09
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	18.88	1.492
d. Total, Charter School County Program	0.00	0.00	0.00	0.00	0.00	09
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00		COMPANIE I	(2903040)	
Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	09
a. County Community Schools						
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	09
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	09
d. Special Education Fig. 1	0.00	0.00	0.00	0.00	0.00	09
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	09
e. Other County Operated Programs:						
Opportunity Schools and Full Day		1	1			
Opportunity Classes, Specialized Secondary						
Schools	0.00	0.00	0.00	0.00	0.00	09
f. Total, Charter School Funded County		-	5.00	0.00	0.00	
Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	
TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0%
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00		72022	265452
TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0%
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	0.00				1	
L THE	0.00	0.00	0.00	0.00	0.00	0%

First Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Control Cont	Colored Colo	Sierra-Plumas Joint Unified Sierra County				2018-19 INTE Cashflow Workshe	2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (1)					46 70177 0000000 Form CASH
Section Sect	1,000 1,00	Ž.	Object	Beginning Balances (Ref. Only)	100	August	September		November	December	, deline	Topic de la constant
Section (1979) Section (1971) Sect	8100-8299	ACTUALS THROUGH THE MONTH O									Sanday	rebludiy
SECTION CONTRIBUTION CONTRIBU	1000-1599	A. BEGINNING CASH			0,0	4,101,597.84	4,256,028.43	4,144,959.21	3,749,355,43	3.617,539,05	3.414.051.99	2 989 840 84
Miles Mile	8000 8799 8000 8	B. RECEIPTS LCFF/Revenue Limit Sources										
1000-1098 1000-2098 1000	1000 500 500 500 500 500 500 500 500 50	Principal Apportionment	8010-8019		281,342.00	281,342.00	334,456.00	281,342.00	295,300,00	295,300.00	150,000,00	150,000,00
1000-2599 1000	1,000,000 1,00	Property Taxes Miscellaneous Funds	8020-8078			63,710.08				65,000.00		
1000.1689 1000	STOCK STOC	Federal Revenue	8100-8299			1,653.84		216.00	19,622.00		95,000.00	
1,000, 1999 1,000, 1999	1000-1699 1525.00 1,714.47 24,566.42 15,002.00 15,000.	Other State Revenue	8300-8599					18,845,57		125,000,00		75,000.00
1000-1999	1000-1999 212,002.00 19,	Other Local Revenue Interfund Transfers In	8600-8799		1,525.00	1,714.47	24,566.42	55,092,52	392.00	5,000.00	65,000.00	
1000-1899	1000-1699 11000-1699 120,2803.46 12,2803.46 13,800.242 136,714.00 449,300.00 13,500.00 135,	All Other Financing Sources	8930-8979									
1000-1999 21,290,34 19,990,34 198,309,51 198,494,57 198,49	1000-1999 34,224.52 19,990.34 19,900.34 19,9	TOTAL RECEIPTS			282.867.00	348,420.39	359,022.42	355,496,09	315,314,00	490,300,00	310,000.00	225,000.00
1000-2899	1000-2899	C. DISBURSEMENTS Certificated Salaries	1000-1999		21 290 34	10 000 34	185 200 51	100 427 44	7.00	00 000	0000	
0000-3899 000-5899 0000-5899	11 12 12 13 14 15 15 15 15 15 15 15	Classified Salaries	2000-2999		34 224 52	43 623 80	69 494 57	74 389 04	78 402 75	195,250,00	225.750.00	225,750.00
4000-4899 400	40004699 40004699 40004699 40004699 40004699 40004699 40004699 40004699 40004699 40004699 40004699 4000669999 4000669999 4000669999 4000669999 4000669999 4000669999 4000669999 4000669999 4000669999 4000669999 4000669999 4000669999 4000669999 4000669999 40006699999 4000669999999999999999 400066999999999999999999999999999999999	Employee Benefits	3000-3999		44.550.94	38 155 24	117 294 35	123 537 81	119 825 96	135 500 00	135 500 00	135 500 00
6000-5898 93.593.37 90.041.44 25.613.86 227.895.01 30.443.74 125.750.00 125.750.00 7000-7459 7000-7459 7000-7459 712,405.81 44.083.83 62.506.53 30.443.74 142,037.06 125.750.00 7630-7659 754.02.76 425.505.53 470.04.02.10 470.699.32 754.402.10 436.139.70 687.250.00 567.250.00 8111-919 (19.252.83) 24.972.01 246.16 470.699.32 754.402.10 436.139.70 687.250.00 567.250.00 830 (19.252.83) 24.972.01 246.16 470.699.32 754.402.10 436.139.70 687.250.00 687.250.00 830 (19.252.83) 24.972.01 24.972.01 20.086.89 0.00 (5.256.00) 10.005.57 (15.039.39) 10.005.57 840 (17.604.43 (17.604.43 (26.206.72) (606.29) (9.611.59) 11.994.25 0.00 (15.039.39) 11.994.25 0.00 (15.039.39) 11.994.25 0.00 (15.039.39) 11.994.25 0.00 <t< td=""><td>6000 6599 7000 7629 7000 7629 700</td><td>Books and Supplies</td><td>4000-4999</td><td></td><td>(66.82)</td><td>35,999.81</td><td>28,903.80</td><td>66.636.27</td><td>14 263 68</td><td>00.000</td><td>75,000,00</td><td>75,000,00</td></t<>	6000 6599 7000 7629 7000 7629 700	Books and Supplies	4000-4999		(66.82)	35,999.81	28,903.80	66.636.27	14 263 68	00.000	75,000,00	75,000,00
COOD-6589 COOD-6589 COOD-6589 COOD-6589 COOD-6589 COOD-6589 COOD-6589 COOD-6589 COOD-6589 COOD-6289 COOD	FOOD-6589 FOOD	Services	5000-5999		93,639,37	90.041.44	25,613.86	237.895.01	30.443.74	125.750.00	125 750 00	48 750 00
7600-7459 7600-7450 7600-7450 7600-7450 7600-7450 7600-7450 7600-7450 7600-7450 7600-7450 7600-7450 7600-7450 7600-7450 7600-7450 7600-7450 7600-7	7000-7489	Capital Outlay	6000-6599			12,486.58	44,083,83	62,506,53		142,037.06		
7500-7629 7500	7000-7629 7000	Other Outgo	7000-7499									
111-5196 (3.900.00) 0.00 846.16 (7783.36) 1,003.57 (15,038.39) (15,038	193 636 35 240,297.21 470,699.92 754,402.10 436,139.70 693,787.06 657,250.00 111-9199	Interfund Transfers Out All Other Financing Uses	7600-7629									
9111-3199 (23-900.00) 0.000 846.16 (783.36) 1,003.57 (15,038.39) (111-5199 (3,900.00) 0.00 846.16 (783.36) 1,003.57 (15,038.39) (15,038.	TOTAL DISBURSEMENTS	6807-0007		103 638 35	240 297 21	470,600,00	754 409 40	OF 001 201	20 101 003	00000	
111-919 12800.00) 0.00 0.00 0.00 0.00 0.00 0.0	111-9199 (3,900.00) 0.000 0.00	D BALANCE SHEET ITEMS			00,000,000	17:167,072	76,660,074	104,402,10	430,138,70	093,787,00	00.062,758	280,250,00
1111-919 (3,900,00) 24,972 of 1 4,022.53 1,003.57 (15,038.39) (15,038.39	1111-919 (13,000,000) 0.00 0.	Assets and Deferred Outflows		,								
1000-929 10000-929 10000-929 10000-929 1000-929 1000-929 1000-929 1000-929 1000-929 1000-9	1000 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 10	Cash Not In Treasury	9111-9199	(3,900,00)	00.00							
\$ 9300 (19,252,53) 19,252,53 (5,526,00) (6,526,00) (6,526,00) (6,526,00) (6,309,36) (1,003,57) (1,5038,38) (6,488,43) (26,208,72) (608,28) (6,611,59) (1,003,57) (1,003,57) (1,003,57) (1,003,57) (1,5038,38) (6,488,43) (26,208,72) (608,28) (6,611,59) (1,1994,25)	9320 9320 9320 9320 9320 9320 9320 9320	Accounts Receivable	9200-9299	(27,580.08)	24,972,01	846.16		(783.36)	1,003,57		(15,038,38)	(5,483.00)
5320 9340 9490 9500-9599 171,694.45 (56,206,172) (26,732,61) (608,28) (26,208,72) (608,28) (608,28) (9,611,59) (9,611,59) (1,093,57) (10,990,68) (15,038,38) (15,038,38) (5,48) (15,038,38) \$500-9599 9640 9650 9650 9650 9650 9650 9650 9650 965	10,000 1	Due From Other Funds	9310	(19,252,53)		19,252,53						
\$340 \$340 <th< td=""><td>9340 9490 9500-9599 171,694.43 9500-9599 171,694.45 9500-9599 171,694.45 9500-9599 171,694.45 9500 9500 9500 9500 9500 9500 9500 95</td><td>Prepaid Expenditures</td><td>9320</td><td></td><td></td><td></td><td></td><td>(00 903 97)</td><td></td><td></td><td></td><td></td></th<>	9340 9490 9500-9599 171,694.43 9500-9599 171,694.45 9500-9599 171,694.45 9500-9599 171,694.45 9500 9500 9500 9500 9500 9500 9500 95	Prepaid Expenditures	9320					(00 903 97)				
9490 (50,732.61) 24,972.01 20,098.69 0.00 (6,309.36) 1,003.57 0.00 (15,038.38) (5,488.77) 9610 9620 43,550.12 (26,208.72) (608.28) (9,611.59) 11,994.25 61,922.77 (5,488.77) 9620 43,550.12 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 0.00 61,922.77 9620 215,244.55 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 0.00 61,922.77 9910 (226,977.16) 62,460.44 46,307.41 608.28 3,302.23 (10,990.68) 0.00 (76,961.15) (5,488.70) -C+D 4,101.597.84 4,144,959.21 3,749,355.43 3,617,539.05 3,414,051.39 2,989,840.84 2,529,107	\$490 (50.732.61) 24,972.01 20.088.69 0.00 (6.309.36) 1,003.57 0.00 (15,038.39) (5.48) \$500-9599 171,694.43 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 61,922.77 (5.48) \$640 43,550.12 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 61,922.77 (5.48) \$650 43,550.12 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 0.00 61,922.77 \$650 43,550.12 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 0.00 (76,961.15) (5.48) \$650 42,550.12 (37,488.43) (26,208.72) (608.28) (3,611.59) 11,994.25 0.00 (76,961.15) (5.48) \$650 (26,208.72) (11,069.22) (395,603.78) (11,090.68) 0.00 (76,961.15) (5.48) \$650 4101.597.84 4,144,959.21 3,749,359.05 3,414,051.99 2,389,840.84 2,	Other Current Assets	9340					(00.026.6)				
9500-9599 9610 171,694.45 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 0.00 (15,039.38) (5,488.43) 9610 43,550.12 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 61,922.77 (5,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 61,922.77 (6,488.43) (608.28) (6,611.59) 11,994.25 61,922.77 (6,488.43) (6,618.28) (6,611.59) 11,994.25 0.00 (61,922.77) (6,488.43) (6,618.28) (6,611.59) 11,994.25 0.00 (61,922.77) (6,688.43) (6,618.28) (6,611.59) (11,994.25)	Harris H	Deferred Outflows of Resources	9490									
9500-9599 171,694.43 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 6 61,922.77 (608.28) (9,611.59) 11,994.25 6 61,922.77 (608.28) (9,611.59) 11,994.25 6 61,922.77 (608.28) (9,611.59) 11,994.25 0.000 (76,961.15) (548.28) (37,488.43) (26,208.72) (608.28) (395,603.78) (10,990.68) (10,990.68) (203,487.06) (424,211.15) (395,603.78) (414,958.21 3,749,355.43 3,617,539.05 3,414,051.99 2,989,840.84 2,629,10	9500-9599 171,694.43 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 6 61,922.77 (608.28) (9,611.59) 11,994.25 6 61,922.77 (608.28) (9,611.59) 11,994.25 (608.28) (9,611.59) (11,994.25 (608.28) (9,611.59) (11,994.25 (608.28) (9,611.59) (11,994.25 (608.28) (9,611.59) (11,994.25 (608.28) (9,611.59) (11,994.25 (608.28) (10,990.68) (61,922.77 (608.28) (11,099.28) (11,099.28) (11,099.28) (10,990.68) (11,099.28)	SUBTOTAL		(50,732.61)	24,972.01	20,098.69	00'0	(6,309.36)	1,003.57	00.00	(15,038.38)	(5,483.00)
9610 9610 9610 9610 9610 9610 9610 9610	9500 17,1684.43 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 6 61,922.77 (608.28) (9,611.59) 11,994.25 6 61,922.77 (608.28) (9,611.59) 11,994.25 6 61,922.77 (608.28) (9,611.59) 11,994.25 6 0.00 (61,922.77 (608.28) (26,611.59) (11,994.25 0.00 (76,961.15) (548.75) (12,990.68) (13,1816.39) (205,977.16) (265,97	Liabilities and Deferred Inflows			+							
9650 215,244.55 215,244.55 31,458.43 31,01,099.28 31,302.23 31,1994.25 31,199	9650 43,550.12 9680 43,550.12 9680 215,244.55 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 (0.00) 61,922.77 (10,990.68) 9910 (265,977.16) 62,460.44 46,307.41 608.28 3,302.23 (10,990.68) (11,069.22) (13,1816.39) (13,1816.39) (13,1816.39) (13,1816.39) (13,1816.39) (14,14,958.21 3,749,355.43 3,617,539.05 3,414,051.99 2,989,840.84 2,629,10	Accounts Payable Due To Other Finds	9500-9599	171,694.43	(37,488.43)	(26,208,72)	(608.28)	(9,611.59)	11,994.25		61,922.77	
9650 43,550,12 (608.28) (9,611.59) (11,994.25 0.00 61,922.77 (508.28) (9,611.59) (11,994.25 0.00 61,922.77 (5,961.15) (265,977.16) (265	9650 215,244.55 3910 215,244.55 3910 3910 3910 3910 3910 3910 3910 3910	Current Loans	9640									
9910 215.244.55 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 0.00 61,922.77 (5,488.43) (26,208.28) (608.28) (9,611.59) (10,990.68) 0.00 (76,961.15) (5,488.43) (2,489.24) 4,144,959.21 3,749,355.43 3,617,539.05 3,414,051.99 2,989,840.84 2,629,10	9910 215.244.55 (37,488.43) (26,208.72) (608.28) (9,611.59) 11,994.25 0.00 61,922.77 (5.48.76) (265,977.16) 62,460.44 46,307.41 608.28 3,302.23 (10,990.68) (203,487.06) (76,961.15) (5.48.76) (11,099.22) (395,603.78) (131,816.39) (203,487.06) (424,211.15) (390,741 (31,816.39) (203,487.06) (2,999,840.84 2,629.10	Uneamed Revenues	9650	43,550,12								
S (265,977.16) (26	S (265,977 16) (26	Deferred Inflows of Resources	0696									
S (265,977.16) 62,460.44 46,307.41 608.228 3,302.23 (10,990.68) 0.00 (76,961.15) (2.67,071.15) (424,211.15) (S (265,977.16) 62,460.44 46,307.41 608.28 3,302.23 (10,990.68) 0.00 (76,961.15) (2.03,487.06) (424,211.15) (4	SUBTOTAL		215,244,55	(37,488.43)	(26,208.72)	(608.28)	(9,611.59)	11,994.25	00 0	61,922.77	0.00
S (265,977.16) 62,460.44 46,307.41 608.28 3,302.23 (10,990.68) 0.00 (76,961.15) (76,961.15	S (265,977.16) 62,460.44 46,307.41 608.28 3,302.23 (10,990.68) 0.00 (76,961.15) (12,689.09 151,689.09 154,430.59 (111,069.22) (395,603.78) (131,816.38) (203,487.06) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,326.21 3,749,355.43 3,617,539.05 3,414,051.39 2,989,840.84 (426,028,43 4,144,959.21 3,749,355.43 3,617,539.05 (424,211.15) (424,211.15) (424,211.15) (424,211.15) (424,311.15	Suspense Clearing	0010									
- C + D) (13,816.38) (203,487.06) (424,211.15) (424,211.1	- C + D) (13,816.38) (203,487.06) (424,211.15) (424,211.1	TOTAL BALANCE SHEET ITEMS		(265,977.16)	62,460,44	46.307.41	608.28	3.302.23	(10.990.68)	00 0	(76 961 15)	(5 483 00)
4,101,597.84 4,256,028,43 4,144,959.21 3,749,355,43 3,617,539.05 3,414,051.99 2,989,840.84	4,101,597.84 4,256,028,43 4,144,959,21 3,749,355,43 3,617,539,05 3,414,051,99 2,989,840.84	E. NET INCREASE/DECREASE (B - C	(Q +	THE STATE OF THE S	151,689.09	154,430.59	(111,069,22)	(395,603,78)	(131.816.38)	(203 487 06)	(424 211 15)	(360 733 00)
		F. ENDING CASH (A + E)				4,256,028,43	4,144,959,21	3,749,355,43	3.617.539.05	3.414.051.99	2 989 840 84	2 629 107 84
	ACCRUALS AND ADJUSTMENTS	G. ENDING CASH, PLUS CASH		THE REAL PROPERTY.	師がなり扱うと			CONTRACTOR OF THE PERSON OF TH	The second	STATE OF THE PARTY	CHANGE OF PROPERTY	

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First Interim 2018-19 INTERIM REPORT Cashilow Worksheet - Budget Year (1)

46 70177 0000000 Form CASH

\$600-5009 \$600		Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BIIDGET
1200 1499 1500 000 25.00	ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
1000-1909 150,000,00 152,000,00 152,000,00 152,000,00 151,011 150,000,00 152,000,00 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 151,011 152,000,00 152,	A. BEGINNING CASH		2,629,107.84	2,336,357.84	4.254.091.14	3 693 879 94				
Septimentary Sept	B. RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment	8010-8019	150,000,00		129.342.00					
1000-100-100-100-100-100-100-100-100-10	Property Taxes	8020-8079		2.500.000.00		55 067 00			2,348,424.00	2,348,424.0
1000-0529-9 1000-0529-9	Miscellaneous Funds	8080-8099				29,108,00			2,684,678.00	2,684,678.0
Section 5899 Sect	Federal Revenue	8100-8299	95,000.00	95,000.00	50,000,00	51,010,16			407 502 00	0.0
1000-1999 220,000.00 226,400,000 226,400,400,400 226,400,400 226,400,400 226,400,400 226,400,400	Other State Revenue	8300-8266		45,000.00		54,753,43			318 599 00	318 500 0
1000-1599 1500	Uther Local Revenue	8600-8799	48,000.00		49,097,59				250.388.00	250 388 0
1000-1999 228,790,00 228,	All Other Financing Sources	8910-8929							00.0	0.0
1000-1999	TOTAL RECEIPTS	6/68-0569	00 000 000	0000000000					00'0	00:00
1000-1999 1557-750.00 12.556.22 0 12	C. DISBURSEMENTS		793,000,00	2,540,000.00	228,439.59	161,731.51	00:00	0.00	6,009,591.00	6,009,591.00
1457600 55.250.00 145.750.00 15.356.00 12.356.32 145.750.00 145.750.00 12.356.32 145.750.00	Certificated Salaries	1000-1999	225,750.00	225,750.00	225.750.00	25 642 80			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
146,749,70 146,749,70 250,000,00 32,15,100 146,749,70 146,	Classified Salaries	2000-2999	115,750.00	95,250.00	78,550.00	12 336.32			1,958,784.00	1,958,784.0
4000-4589 42,250.00 25,000.00 41,534.26 104,450.00 104,440.00 104,440	Employee Benefits	3000-3999	145,750.00	145,749.70	250.000.00	32 151 00			4 455 547 50	887,861.0
FOOD-5699 FOOD	Books and Supplies	4000-4999	46,250.00	25,000.00	41,534.26				1,423,515,00	1,423,515.0
1000-6599 1004-650 1044-650	Services	2000-2999	52,250.00	225,000.00	100,500,00	199.297.58			4 254 004 00	0.126,904
7000-7459 7000	Capital Outlay	6659-0009							264 444 00	1,354,931.0
194,000 194,	Other Outgo	7000-7499				104,450,00			404 450 00	201,114.0
7530-7699 7530-7699 774,924.26 373,877,70 0.00	Interfund Transfers Out	7600-7629			78,590.00				70 500 00	104,450.00
9111-9199	All Other Financing Uses	2692-0694							00.086.07	78,590.00
9111-9199 9200-9299 9320 9330 9330 9340 9350 9350 9360 9370 9370 9370 9370 9370 9370 9370 937	TOTAL DISBURSEMENTS		585,750.00	716,749.70	774.924.26	373 877 70	000	000	0.00	0.0
9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	BALANCE SHEET ITEMS					01.110	00.0	0.00	6,477,766.00	6,477,766.00
111-3199 3000-3299 3200-3299 3200-3299 3200-3299 3200-3299 3200-3299 3200-3290 3200-	ssets and Deferred Outflows									
100 100	cash Not In Treasury	9111-9199							000	
9310 9320 9320 9320 9320 9320 9320 9320 932	Accounts Receivable	9200-9299		(5.517.00)					000	
5,520 9330 9360 0.00 (5,517.00) (13,726.53) 0.00 <td>Oue riolli Oulei runds Stores</td> <td>9310</td> <td></td> <td></td> <td>(19,252.53)</td> <td></td> <td></td> <td></td> <td>00 0</td> <td></td>	Oue riolli Oulei runds Stores	9310			(19,252.53)				00 0	
S500-9599 9500-9599 9600 9600 9600 9600 9600 9600 9600	Drangid Expenditures	9320							0.00	
8500-9599 9610 9620-9699 9610 9640 9650 9650 9650 9650 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Other Current Assets	9330			5,526.00				00.0	
8500-9599 9610 9640 9640 9650 9650 9650 9650 9650 9650 9650 965	Deferred Outflows of Dogumon	9340							00.0	
8500-9599 9610 9640 9640 9650 9650 9650 9650 9650 9650 9650 965	SUBTOTAL	9490		100 1111					0.00	
S C + D)	abilities and Deferred Inflows		000	(00.716.6)	(13,726.53)	00.00	0.00	0.00	0.00	
9610 9640 9650 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Accounts Payable	9500-9599								
S C + D) (292,750.00) 1.917,733.30 (560,211.20) 2.336,357.84 4,254,091.14 3,693,879.94 3481,733.75	Due To Other Funds	9610							0.00	
S C + D)	Current Loans	9640					Ī		00.00	
S C + D) 2.336,357.84 4,254,091,14 3,693,879,94 3481,733.75	Unearned Revenues	9650							0.00	
S - C + D)	Deferred Inflows of Resources	0696							0.00	
S C+D) (292,750.00) (5,517.00) (13,726,53) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	SUBTOTAL		0.00	00.00	00:00	000	000	500	0.00	
S	phoperating							00:00	0.00	
- C + D) (292,750,00) (-1,517,00) (13,726,53) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Suspense Clearing	9910							00.0	
(282,780,00) 1,917,733,30 (560,211.20) (212,146,19) 0,00 0,00 (468,175,00) 2,336,357,84 4,254,091,14 3,693,879,94 3,481,733,75	NET INCREASE/DECREASE (P. C.)	í	-18	(5,517,00)	(13,726.53)	00.00	00.00	0.00	00:00	STATE OF STA
2,336,357.84 4,254,091.14 3,693,879,94 3,481,733.75	ENDING CASH (A - C)		(292,750.00)	1,917,733.30	(560,211.20)	(212,146.19)	0.00	0.00	(468,175.00)	(468,175,00)
	ENDING CASH (A + E)		2,336,357.84	4,254,091,14	3,693,879.94	3,481,733.75	Name of the last o			
	CRUALS AND ADJUSTMENTS				AV.					

Object Continue Object Continue Co	Object Control Contr	Sierra-Plumas Joint Unified Sierra County			J	First I 2018-19 INTE Cashflow Workshe	First Interim 2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (2)	525				46 70177 0000000 Form CASH
10 10 10 10 10 10 10 10	140 140			Beginning Beances (Ref. Only)		August	September	1	November	Docombox		
1000-14999 100	1002-1099 2-461/733/76 3-461/	ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Tr. see								Jaillary	reordary
1000-05109 100	8000 8079 8000 8079 8000 8079 8000 8070 807	A. BEGINNING CASH	The State of the S	The second secon	3,481,733.75	3,481,733.75	3,481,733.75	3,481,733.75	3,481,733,75	3,481,733.75	3.481.733.75	3.481 733 75
\$10.00-50.00 \$10.	\$100 - 4599 \$100 - 4599	B. RECEIP I S LCFF/Revenue Limit Sources Principal Apportionment Property Taxes	8010-8019									
8800-5509 8800-5609 8800-5	8600-6799 8600-6	Miscellaneous Funds	8080-8099									
8600-6879 8600-6	8800-6879 880-6879 880-6879 880-6879 880-6879 880-6879 880-6879 900-2889 900-2899 9000-2899 9000-2899 9000-2899 9000-2899 9000-2899 9000-2899 9000-2899 9000-2899 9000-2899 9000-2899 9000-2899 9000-2899 90000-2899 90000-2899 9000	Other State Revenue	8300-8599									
10001 1699 10001 1699 10001 10	1000-1999 1000	Other Local Revenue Interfund Transfers In	8600-8799 8910-8929									
1.001-1999 2000-2899 200	1000-9999 2000-9	All Other Financing Sources	8930-8979		000	c c	•					
1000-2099 2000	2000-2699 2000	Contificated Salaries	1000-1999		000	000	00.00	00.0	00.0	00.00	0.00	00.00
1000-1000 1000-1000 1000	1000-4999 1000-6999 1000	Classified Salaries Employee Benefits	2000-2999									
1000-5089 5000-5089	9000-6599 7007-5	Books and Supplies	4000-4999									
1000-10429 1000 1	7000-74529 7000-74529	Services Canital Outlay	5000-5999								22	
7500-7629 7600	7600-7629 7600	Other Outgo	7000-7499									
1.020-7039 1.020-7039 1.020 1.	111-5199	Interfund Transfers Out All Other Financing Uses	7600-7629									
9111-9199 9200-9299 9310 9310 9310 9310 9310 9310 9310 93	9311-9189 9200-9299 9200-9	TOTAL DISBURSEMENTS	6607-0607		00.0	00 0	00 0	000	000			
111.5196 9200-9299 9300	111-3190 2010-9299 2010-). BALANCE SHEET ITEMS Ssets and Deferred Outflows								0000	000	00.00
100 100	9200-9294 9300	Cash Not In Treasury	9111-9199									
930 930 9340 9490 950-9599 9610 9640 9650 9640 9650 9670	9320 9320 9320 9320 9320 9320 9320 9320	Accounts Receivable	9200-9299									
9330 9430 9340 9450 0.00	9330 9440 0.00	Stores	9310									
\$490 \$0.00	9500-9599 9600-9599 0.00	Prepaid Expenditures Other Current Assets	9330									
\$600-9599 \$600-9599 <t< td=""><td>9500-9599 9640 9650 9650 9690 - C + D) 0.00 9 0.00 9 0.00 0.00 9 0.00</td><td>Deferred Outflows of Resources</td><td>9490</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	9500-9599 9640 9650 9650 9690 - C + D) 0.00 9 0.00 9 0.00	Deferred Outflows of Resources	9490									
9600-9699 9610 9640 9650 9650 0.000	960.9699 9610 9640 9650 9650 9650 9650 9650 9650 9650 965	SUBTOTAL abilities and Deferred Inflows	B2	0.00	0.00	00.00	00"0	0.00	0.00	00.00	0.00	0.00
9610 9650 9650 9650 9670	9640 9650 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Accounts Payable	9500-9599	Ť								
9650 9680 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	9650 9650 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Current Loans	9640									
9910 C + D) 9880 0.00	9910 -C + D) -	Unearned Revenues	9650									
S C + D)	S -C + D)	Deferred Inflows of Resources SUBTOTAL	0696	00.0	00:00	000	000	C	000		C	
S	S	Onoperating Suspense Clearing	000						8	000	00.0	0.00
-C+D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	-C+D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	TOTAL BALANCE SHEET ITEMS		0.00	00.00	0.00	0.00	0.00	0.00	00.00	00.00	00 0
3.481,733.75 3.481,733.75 3.481,733.75 3.481,733.75 3.481,733.75 3.481,733.75 3.481,733.75 3.481,733.75 3.481,73	3,481,733,75 3,481,733,75 3,481,733,75 3,481,733,75 3,481,733,75 3,481,733,75 3,481,733,75 3,481,733,75 3,481,73	NET INCREASE/DECREASE (B - C +	(a		00.0	00.00	00.00	00.00	00.0	0.00	0.00	0.00
		ENDING CASH (A + E)			3.481,733.75	3,481,733.75	3,481,733,75	3,481,733.75	3,481,733,75	3,481,733,75	3,481,733.75	3,481,733,75

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First Interim 2018-19 INTERIM REPORT Cashilow Worksheet - Budget Year (2)

a-Plumas Joint Unified a County			2018 Cashflow	2018-19 INTERIM REPORT Cashflow Worksheet - Budget Year (2)	ORT et Year (2)				46 7017	46 70177 0000000
	Object	March	Anril	200	į		1			CASI
ACTUALS THROUGH THE MONTH OF (Enter Month Name):				IMAY	onne	Accruals	Adjustments	TOTAL	BUDGET	
A. BEGINNING CASH		3.481.733.75	3 481 733 75	2 484 723 7E	25 Cat 101 C		The Control of the Co			
B. RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment	8010-8019				0,401,135,10					
Property Taxes	8020-8079							00.00		
Miscellaneous Funds	8080-8089							00:00		
Federal Revenue	8100-8299							00.00		
Other State Revenue	8300-8599							0.00		
Other Local Revenue	8600-8799							0.00		
Interfund Transfers In	8910-8929							0.00		
All Other Financing Sources	8930-8979							0000		
O PIONI RECEIPIS		00.00	00:00	00.00	00:00	000	000	00.0	000	
C DISBURSEMENTS							000	0.00	0.00	
Celtificated Salaries	1000-1999							000		
Classified Salaries	2000-2999							00.0		
Employee Benefits	3000-3999							0.00		
Books and Supplies	4000-4999							0.00		
Services	5000-5999							00.0		
Capital Outlay	6000-6599							00.00		
Other Outgo	7000-7499							0.00		
Interfund Transfers Out	7600-7629							0.00		
All Other Financing Uses	7630-7699							0.00		
TOTAL DISBURSEMENTS		000	000	000	000			00.0		
D BALANCE SHEET ITEMS			8	00.00	000	0.00	0.00	00:00	00:00	
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299					Ī		0.00	No. of the last of	
Due From Other Funds	9310							00.00	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
Stores	0330							00.00	TO THE REAL PROPERTY.	
Prepaid Expenditures	0200							00.00		
Othor Cream A soots	0556							00.0		
Carled Carled Society	9340							000		
Deferred Outflows of Resources	9490							000	11 S. J. C.	
SUBLUIAL		00.00	00.00	00.00	00.00	00.00	000	000	STATE OF THE PARTY	
Liabilities and Deferred Inflows								00.0	No. of Particular State of	
Accounts Payable	9500-9599							000		
Due To Other Funds	9610							00.00	STATISTICS OF THE PARTY OF THE	
Current Loans	9640							0.00	Control of the last of the las	
Unearned Revenues	9650							00.0		
Deferred Inflows of Resources	0696							0.00		
SHBTOTAL	200							00.00		
Nonorealina		00.00	0000	00'0	00.00	00'0	00:00	00.00		
Science Communication Communic									NAME OF STREET	
HOTAL DALANOT OLITICAL	9910							000		
TOTAL BALANCE SHEET ITEMS		000	0.00	00.00	00.0	0.00	00.00	000		
E. NET INCREASE/DECREASE (B - C + D)	â	00.00	00.00	00.00	00.0	000	000	0000	000	
F ENDING CASH (A + E)		3,481,733.75	3,481,733,75	3,481,733,75	3.481.733.75			00:0	000	
G. ENDING CASH, PLUS CASH				THE PERSON NAMED IN			The state of the s			
ACCRUALS AND ADJUSTMENTS					· · · · · · · · · · · · · · · · · · ·			75 700 70	の形がない	
								3,481,733.75		

First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2018-19

46 70177 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Cod	n report was based upon and reviewed using the de (EC) sections 33129 and 42130)
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this remeeting of the governing board.	eport during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are to of the school district. (Pursuant to EC Section 42131)	hereby filed by the governing board
Meeting Date: December 11, 2018	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, district will meet its financial obligations for the current fiscal	I certify that based upon current projections this al year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, district may not meet its financial obligations for the current	I certify that based upon current projections this tiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, district will be unable to meet its financial obligations for the subsequent fiscal year.	I certify that based upon current projections this e remainder of the current fiscal year or for the
Contact person for additional information on the interim report	t:
Name: Nona Griesert	Telephone: <u>(530)</u> 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.

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

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

S1	EMENTAL INFORMATION	Harris I.	No_	Yes
31	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	х	

S6	LEMENTAL INFORMATION (co Long-term Commitments		No	Yes
00	Long-term communerus	Does the district have long-term (multiyear) commitments or debt agreements?	х	
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 	n/a	x
		 If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		Х
	н	 If yes, have there been changes since budget adoption in OPEB liabilities? 	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		 Certificated? (Section S8A, Line 1b) 		Х
	1	Classified? (Section S8B, Line 1b)		X
00		 Management/supervisor/confidential? (Section S8C, Line 1b) 		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
	l l	 Certificated? (Section S8A, Line 3) 	n/a	
		 Classified? (Section S8B, Line 3) 	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	x	

A1	IONAL FISCAL INDICATORS Negative Cash Flow	Do cook flowers in the state of	No	Yes
/\ .	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		х
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	21
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

First Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

46 70177 0000000 Form ESMOE

	Fur	nds 01, 09, an	d 62	2018-19
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,477,766.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	251,096.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	261,114.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	AII	9300	7600-7629	78,590.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	292,866.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)		24		
	All	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must on the series of		
Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				632,570.00
Plus additional MOE expenditures: Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	A.11	A.II	1000-7143, 7300-7439 minus	
Expenditures to cover deficits for student body activities		ntered. Must i		78,590.00
, and the second	expendi	tures in lines /	A OF D1.	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,672,690.00

First Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

46 70177 0000000 Form ESMOE

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		
B. Expenditures per ADA (Line I.E divided by Line II.A)		400.18 14,175.35
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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.)	E 474 4E4 70	40.055.55
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	5,174,454.78	12,955.57
Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00 5,174,454.78	0.00 12,955.57
B. Required effort (Line A.2 times 90%)	4,657,009.30	11,660.01
C. Current year expenditures (Line I.E and Line II.B)	5,672,690.00	14,175.35
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

First Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

46 70177 0000000 Form ESMOE

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Description of Adjustments	Total Expenditures	Expenditures Per ADA
		6
M.		
	Э.	
otal adjustments to base expenditures	0.00	0.0

31,263.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)
- 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.

9	

B. Salaries and Benefits - All Other Activities

 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)

4,238,897.00

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)

* N

0.74%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

0.00

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

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Pa	rt III -	- Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α.		direct Costs	
		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	200 504 00
	2.	·	268,581.00
	۷.	(Function 7700, objects 1000-5999, minus Line B10)	75 004 00
	3.		75,894.00
		goals 0000 and 9000, objects 5000-5999)	
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	0.00
		goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,196.97
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	0,130.31
		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	28.86
	7.	, and the superference of	
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	0	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. 9.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment (Part IV, Line F)	350,700.83
	10.		(28,304.09)
_			322,396.74
В.		se Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,254,905.00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	685,299.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	233,001.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	99,260.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6. 7.	Enterprise (Function 6000, objects 1000-5999 except 5100) Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
	٠.	minus Part III, Line A4)	000 075 00
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	222,675.00
		objects 5000-5999, minus Part III, Line A3)	17,600.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	11,000.00
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	38,506.00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	116,562.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
	40	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	831,232.03
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
	12	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	3,871.14
	13.	a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	187,890.00
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,690,801.17
C.	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
		r information only - not for use when claiming/recovering indirect costs)	
		e A8 divided by Line B18)	6.16%
D.		liminary Proposed Indirect Cost Rate	
D.		r final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)	
		e A10 divided by Line B18)	5.67%
	\		<u> </u>

Part IV - Carry-forward Adjustment

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

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

A.	Indirect o	costs incurred in the current year (Part III, Line A8)	350,700.83
B.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	y-forward adjustment from the second prior year	(133,277.18)
	2. Carry	y-forward adjustment amount deferred from prior year(s), if any	(52,090.57)
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
	1. Unde	er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (3.92%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of coved indirect cost rate (3.92%) times Part III, Line B18) or (the highest rate used to ver costs from any program (3.9%) times Part III, Line B18); zero if positive	(56,608,17)
D.		ry carry-forward adjustment (Line C1 or C2)	(56,608.17)
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA new forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward active rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that liustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.17%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-28,304.09) is applied to the current year calculation and the remainder (\$-28,304.08) is deferred to one or more future years:	5.67%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-18,869.39) is applied to the current year calculation and the remainder (\$-37,738.78) is deferred to one or more future years:	5.83%
	LEA reque	est for Option 1, Option 2, or Option 3	
			2
F.	Carry-forv Option 2 o	vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(28,304.09)

First Interim 2018-19 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

46 70177 0000000 Form ICR

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

3	Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
	01	3010	198,278.00	4,150.00	2.09%
	01	3550	2,972.00	115.00	3.87%
	01	4127	9,625.00	375.00	3.90%

		Unrestricted				
		Projected Year	%		%	
	01.	Totals	Change	2019-20	Change	2020-21
Description	Object Codes	(Form 011) (A)	(Cols. C-A/A) (B)	Projection	(Cols. E-C/C)	Projection
(Enter projections for subsequent years 1 and 2 in Columns C	The state of the s	(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)	and C,				1	
A. REVENUES AND OTHER FINANCING SOURCES			1			
LCFF/Revenue Limit Sources Federal Revenues	8010-8099	5,033,102.00	7.14%	5,392,468.00	1.98%	5,499,024,00
Other State Revenues	8100-8299 8300-8599	295,354.00	-72.91%	80,000,00	0.00%	80,000,00
4. Other Local Revenues	8600-8799	143,398.00 233,784.00	0.00%	143,398,00	0.00%	143,398.00
5. Other Financing Sources	0000 0737	235,784.00	0.00%	233,784.00	0.00%	233,784.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	8980-8999	(288,407.00)	6.07%	(305,917.00)	1.54%	(310,619.00
		5,417,231.00	2.34%	5,543,733.00	1.84%	5,645,587.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	**					
a. Base Salaries		TO WELL STREET		1,842,693.00		1,867,668.00
b. Step & Column Adjustment	1			24,975.00		25,598.00
c. Cost-of-Living Adjustment	- 1			0.00		0.00
d. Other Adjustments	1			0.00		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	1,842,693.00	1.36%	1,867,668.00	1.37%	1,893,266.00
2. Classified Salaries	1	112 17 112	AND BYTE MESTO			1.075,200,00
a. Base Salaries				811,164.00		822,627,00
b. Step & Column Adjustment	1			11,463.00		9,684.00
c. Cost-of-Living Adjustment	I			0.00		
d. Other Adjustments		ASCIENCE OF		0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	811,164.00	1,41%	822,627.00	1.18%	0.00
3. Employee Benefits	3000-3999	1,199,796.00	0.65%	1,207,614.00		832,311,00
4. Books and Supplies	4000-4999	341,017.00	-9.09%	310,014.00	0.60%	1,214,874.00
5. Services and Other Operating Expenditures	5000-5999	1,281,645.00	0.00%	1,281,645.00	0.00%	310,014.00
6. Capital Outlay	6000-6999	106,782.00	0.00%	106,782.00	0.00%	1,281,645.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	106,782.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,640.00)	0.00%		0.00%	104,450.00
9. Other Financing Uses		(4,040.00)	0.00%	(4,640,00)	0.00%	(4,640.00)
a. Transfers Out	7600-7629	78,590.00	0.00%	78,590.00	0.00%	78,590.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0,00%	0.00
0. Other Adjustments (Explain in Section F below)		minter with all the	1000			0.00
1. Total (Sum lines B1 thru B10)		5,761,497.00	0.23%	5,774,750.00	0.74%	5,817,292.00
NET INCREASE (DECREASE) IN FUND BALANCE			A LANCE OF THE			3,617,232.00
Line A6 minus line B11)		(344,266.00)	加速克尔克兰州外	(231,017.00)		(171,705.00)
). FUND BALANCE			NAME OF TAXABLE PARTY.		KO I SAMES R	(1/1,/05.00)
 Net Beginning Fund Balance (Form 011, line F1e) 		3,661,488.00	MELENS AS	3,317,222.00		2 005 205 00
2. Ending Fund Balance (Sum lines C and D1)	1	3,317,222.00	THE RESERVE OF THE PERSON NAMED IN	3,086,205.00		3,086,205.00
3. Components of Ending Fund Balance (Form 011)	1	0,517,222,00		3,080,203.00		2,914,500.00
a. Nonspendable	9710-9719	3,400.00				
b. Restricted	9740	3,400.00		3,400.00		3,400.00
c. Committed	2740					
1. Stabilization Arrangements	9750	0.00	A STATE OF THE PARTY OF	1		- 1
2. Other Commitments	9760	0.00		0.00	20年表 图	0.00
d Assigned	9780	694,990.00	WHEN SAN	694,990.00	THE SAME	694,990.00
e. Unassigned/Unappropriated	9/80	295,756.00	K NATI BETT	308,275.00	STEEL STATE	292,148.00
1. Reserve for Economic Uncertainties	9789	650,000.00	T-ASTRIAN	(50,000,00		
2. Unassigned/Unappropriated	9790			650,000.00		650,000.00
f. Total Components of Ending Fund Balance	7,70	1,673,076.00		1,429,540.00		1,273,962.00
(Line D3f must agree with line D2)		2 217 222 22	BESCH SIFE		102 - Valor - 1	- 1
The Day		3,317,222.00	THE RESIDENCE	3,086,205.00		2,914,500.00

Description	Object Codes	Projected Year Totals (Fonn 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C)	2020-21 Projection
AVAILABLE RESERVES		1 1000	THE RESERVE TO SERVE THE PARTY OF THE PARTY		Dayler Street Control of the Control	(E)
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00	E. S. LESSY A.	70703
b. Reserve for Economic Uncertainties	9789	650,000.00		C-02777000000000000000000000000000000000		0.00
c. Unassigned/Unappropriated	9790	1,673,076.00		650,000.00		650,000.00
Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)	2,24	1,075,070.00		1,429,540.00		1,273,962.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		1 1		1		
a. Stabilization Arrangements	9750	0.00		1		
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,323,076.00		2,079,540.00		1,923,962.00

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.

	, in	estricted				
Description	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols, E-C/C)	2020-21 Projection
	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
Federal Revenues Other State Revenues	8100-8299	112,148.00	0.00%	112,148.00	0.00%	112,148.00
4. Other Local Revenues	8300-8599 8600-8799	175,201.00	0.00%	175,201.00	0.00%	175,201.00
5. Other Financing Sources	0000-0799	16,604.00	-90.34%	1,604.00	0.00%	1,604.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	288,407.00	6.07%	305,917.00	1.54%	310,619.00
6. Total (Sum lines A1 thru A5c)		592,360.00	0.42%	594,870.00	0.79%	599,572.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries			2 × 289 (18)			
a. Base Salaries	- 1			116,091.00		91,811.00
b. Step & Column Adjustment				2,720.00	CT TO THE REAL PROPERTY.	1,392.00
c. Cost-of-Living Adjustment	1		A TO THE PARTY	0.00		0.00
d. Other Adjustments				(27,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,091.00	-20.91%	91,811.00	1.52%	93,203,00
2. Classified Salaries	l l					
a. Base Salaries	10			76,697.00	LIE THE SELVICE	80,365.00
b. Step & Column Adjustment				3,668.00		2,340.00
c. Cost-of-Living Adjustment		With San Can	THE RESERVE OF THE PERSON NAMED IN	0.00		0.00
d. Other Adjustments	10			0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	76,697.00	4.78%	80,365.00	2.91%	82,705.00
3. Employee Benefits	3000-3999	223,719.00	0.56%	224,964.00	0.43%	225,934.00
4. Books and Supplies	4000-4999	67,504.00	0.00%	67,504.00	0.00%	67,504.00
Services and Other Operating Expenditures	5000-5999	73,286.00	0.00%	73,286.00	0.00%	73,286.00
6. Capital Outlay	6000-6999	154,332.00	-66.11%	52,300.00	0.00%	52,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	4,640.00	0.00%	4,640.00	0.00%	4,640,00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)	10		STATE A			
11. Total (Sum lines B1 thru B10)		716,269.00	-16.95%	594,870.00	0.79%	599,572.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		1	THE STREET			
(Line A6 minus line B11)		(123,909.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		123,909.00		0.00	0 2 2 2	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)		1	100 m			
a. Nonspendable	9710-9719	0.00				
b. Restricted c. Committed	9740	0.00				
Stabilization Arrangements Other Commitments	9750		The second			
	9760	REAL PROPERTY.		W Tarabasana		
d. Assigned	9780			REAL PROPERTY.		
e. Unassigned/Unappropriated	100					
Reserve for Economic Uncertainties	9789		SATURATION V		18 18 18	
2. Unassigned/Unappropriated	9790	0.00	The state of the s	0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00	THAN WEST TON	0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection
AVAILABLE RESERVES		Committee of the last of the l	MICROS IIII III SE	SUCCESSION OF THE SECOND	(D)	(E)
1. General Fund			Challe Little	CONTRACTOR OF THE PARTY OF THE		
a. Stabilization Arrangements	9750	TO DESCRIPTION OF THE PARTY OF				
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			No.		
c. Unassigned/Unappropriated	9790				Hasa II March	
3. Total Available Reserves (Sum lines E1a thru E2c)	2.20			A CONTRACTOR	THE PARTY OF	

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.

Bld: Certificated salaries and benefits removed from out years due to a one time donation received for the music program for budget year 2018/19. Other expenditures for the Music program were also removed from the out years projections.

	Onlest	ricted/Restricted				
Lever series 15	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2019-20	% Change	2020-21
Description	Codes	(A)	(Cois. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection
(Enter projections for subsequent years 1 and 2 in Columns C and E current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES	7			(6)	(D)	(E)
LCFF/Revenue Limit Sources	8010-8099	5 022 102 00		2457		
2. Federal Revenues	8100-8299	5,033,102.00 407,502.00	7.14% -52.85%	5,392,468.00	1,98%	5,499,024.00
3. Other State Revenues	8300-8599	318,599.00	0,00%	192,148,00	0.00%	192,148.00
4. Other Local Revenues	8600-8799	250,388.00	-5,99%	318,599.00 235,388.00	0.00%	318,599.00
5. Other Financing Sources		27.11.33.13	3,5576	233,388,00	0.00%	235,388.00
a. Transfers In b. Other Sources	8900-8929	0.00	0.00%	0.00	0,00%	0,00
c. Contributions	8930-8979	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	8980-8999	0.00	0.00%	0,00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES		6,009,591.00	2.15%	6,138,603.00	1.74%	6,245,159.00
Certificated Salaries					AVISTON FROM	
a. Base Salaries			TO HE STATE OF		S S S S C TOTAL	
				1,958,784.00		1,959,479.00
b. Step & Column Adjustment				27,695,00		26,990.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(27,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,958,784.00	0,04%	1,959,479.00	1.38%	1,986,469.00
2. Classified Salaries			KE WY (6) West	11.771.7120	22(1)/1182224111	1,260,409,00
a. Base Salaries				887,861.00		902 002 00
b. Step & Column Adjustment			EUR BROWN	15,131.00	A 500 TO 100	902,992.00
c. Cost-of-Living Adjustment		E VIDA		0.00		12,024,00
d. Other Adjustments				0.00	HENTER H	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	887,861,00	1.70%	902,992.00	1 220/	0.00
3. Employee Benefits	3000-3999	1,423,515.00	0.64%	1,432,578.00	1.33%	915,016.00
4. Books and Supplies	4000-4999	408,521.00	-7.59%	377,518.00	0.57%	1,440,808.00
5. Services and Other Operating Expenditures	5000-5999	1,354,931.00	0.00%	1,354,931.00	0.00%	377,518.00
6. Capital Outlay	6000-6999	261,114.00	-39.08%	159,082.00	0.00%	1,354,931.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%		0.00%	159,082,00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	0.00	0.00%	104,450_00 0_00	0.00%	104,450.00 0.00
a. Transfers Out	7600-7629	78,590,00	0.00%	78,590.00	0.00%	79 600 00
b. Other Uses	7630-7699	0,00	0.00%	0.00	0.00%	78,590.00
0. Other Adjustments			10078	0.00	0.00%	0.00
1. Total (Sum lines B1 thru B10)		6,477,766.00	-1.67%	6,369,620.00	0.74%	0.00
. NET INCREASE (DECREASE) IN FUND BALANCE		- Manual Assessment		0,507,020.00	0.74%	6,416,864.00
Line A6 minus line B11) D. FUND BALANCE		(468,175.00)		(231,017.00)		(171,705.00)
Net Beginning Fund Balance (Form 011, line F1e)	1		A STATE OF		STREET, STREET	
2. Ending Fund Balance (Form 011, line F1e) 2. Ending Fund Balance (Sum lines C and D1)		3,785,397.00	ANT ARMIN	3,317,222.00		3,086,205.00
3. Components of Ending Fund Balance (Form 011)	-	3,317,222.00		3,086,205.00		2,914,500.00
a. Nonspendable	0710 0710			li i	34.57 S LOVE	
b. Restricted	9710-9719	3,400.00		3,400.00		3,400.00
c. Committed	9740	0.00		0.00		0.00
Stabilization Arrangements		19	W CONTROL OF THE PARTY OF THE P	- 18		
2. Other Commitments	9750	0.00	7	0,00		0,00
d. Assigned	9760	694,990.00	1 1 1 1 1 1 1 1	694,990.00	NO TREATMENT OF	694,990.00
e. Unassigned/Unappropriated	9780	295,756.00		308,275.00		292,148.00
Reserve for Economic Uncertainties						
2. Unancional de la constante	9789	650,000.00		650,000.00		650,000.00
Unassigned/Unappropriated Total Components of Ending Fund Balance	9790	1,673,076.00		1,429,540.00		1,273,962.00
(Line D3f must agree with line D2)	1	虚		18		12.275.00.00
(Line D31 must agree with line D2)		3,317,222.00		3,086,205.00		2,914,500.00

Description	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
E, AVAILABLE RESERVES (Unrestricted except as noted)	Codes	(A)	(B)	(C)	(D)	(E)
1. General Fund		1 1				
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	650,000.00		0.00 650,000.00	Specific Street	0.0
c. Unassigned/Unappropriated	9790	1,673,076.00		1,429,540.00		650,000.0
d. Negative Restricted Ending Balances		1,075,075.00		1,429,340.00		1,273,962.0
(Negative resources 2000-9999)	979Z			0.00		0.0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				0,00		0,0
a. Stabilization Arrangements	9750	0,00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	0,00		0.00		0.0
c. Unassigned/Unappropriated	9790	0,00	The state of the s	0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,323,076.00		2,079,540.00		1,923,962.0
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		35.86%		32.65%		29.98
RECOMMENDED RESERVES			TO BE STORY			T-12-12-12-12-12-12-12-12-12-12-12-12-12-
1. Special Education Pass-through Exclusions		11 11 11 11 11 11 11 11 11 11				
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						
		DOMESTIC OF THE PROPERTY OF TH				
the pass-through funds distributed to SELPA members?	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	Yes					
b. If you are the SELPA AU and are excluding special	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:	Yes					
b. If you are the SELPA AU and are excluding special	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:	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):	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	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,	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	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)	Yes	0.00				
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) 2. District ADA	Yes	0.00				
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) 2. District ADA Used to determine the reserve standard percentage level on line F3d						
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) 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 pro-		0.00		405.00		405.00
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) 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 professional properties of the standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter professional properties of the standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter professional pro		382.83				
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) 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 programments of the column of the Reserves as Expenditures and Other Financing Uses (Line B11)	rojections)	382.83		405.00		
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) 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 programments of the column of the c	rojections)	382.83				6,416,864.00
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) 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 professional properties of the Secretary and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note. Total Expenditures and Other Financing Uses	rojections)	382.83 6,477,766.00 0.00		6,369,620.00		405.00 6,416,864.00 0,00
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) 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 professional properties of the serves and Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	rojections)	382.83		6,369,620.00		6,416,864.00 0,00
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) 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 professional and C4; enter professio	rojections)	382.83 6,477,766.00 0.00 6,477,766.00		6,369,620.00 0.00 6,369,620.00		6,416,864.00
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) 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 professional and Catalant of the Reserves and Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Nown to the Catalant of the P1 and P1 and P1 and P2 and P3 and P4 and	rojections)	382.83 6,477,766.00 0.00 6,477,766.00		6,369,620.00 0.00 6,369,620.00		6,416,864.00 0,00 6,416,864.00
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) 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 properties and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Nown to the Column of Col	rojections)	382.83 6,477,766.00 0.00 6,477,766.00		6,369,620.00 0.00 6,369,620.00		6,416,864.00 0,00 6,416,864.00
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) 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 properties and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Nown to the Column of Col	rojections)	382.83 6,477,766.00 0.00 6,477,766.00		6,369,620.00 0.00 6,369,620.00		6,416,864.00 0,00 6,416,864.00
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) 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 professional and the column of the column of the serves and Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Nown to the column of the column of the column of the column of the financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)	rojections)	382.83 6,477,766.00 0.00 6,477,766.00		6,369,620.00 0.00 6,369,620.00		6,416,864.00 0,00
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) 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 properties and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Nown to the Column of Col	rojections)	382.83 6,477,766.00 0.00 6,477,766.00 4% 259,110.64		6,369,620.00 0.00 6,369,620.00 4% 254,784.80		6,416,864.00 0,00 6,416,864.00 49 256,674.56

,	FOR ALL FUNDS								Form
De	scription	Direct Cost Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Co Transfers In 7350	sts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds	Due To Other Funds
	GENERAL FUND					6500-6929	7600-7629	9310	9610
l	Expenditure Detail Other Sources/Uses Detail	0,00	0,00	0.00	0.00	0.00	78,590,00		
091	Fund Reconciliation CHARTER SCHOOLS SPECIAL REVENUE FUND			1	1	0.00	78,590,00		
1000	Expenditure Detail	0.00	0.00	0,00	0.00				
	Other Sources/Uses Detail Fund Reconciliation	CHE TO THE PARTY OF	78 C. S.	MANUEL STATE	and a company	0.00	0.00		ANT HE SHE
101	SPECIAL EDUCATION PASS-THROUGH FUND						5.00		
ı	Expenditure Detail Other Sources/Uses Detail		IIIS CONTRACTOR		E E Interes				
	Fund Reconciliation ADULT EDUCATION FUND						W. C.		
l'''	Expenditure Detail	0.00	0.00	0.00	0.00				
ı	Other Sources/Uses Detail Fund Reconciliation				0,00	0.00	0.00		
121	CHILD DEVELOPMENT FUND			1					
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00			5544	
	Fund Reconciliation			1		0.00	0.00	all ther person	
131	CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00			1			
1	Other Sources/Uses Detail	0.00	0.00	0.00	0.00	78,590,00	0.00		
141	Fund Reconciliation DEFERRED MAINTENANCE FUND			EQUEL SEC.					
	Expenditure Detail	0.00	0.00	A STATE OF THE PARTY OF THE PAR		1			
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
	PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail								
	Other Sources/Uses Detail	0.00	0.00	高於於那學面		0.00	0.00		
171 1	Fund Reconciliation SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY		The state of			0.00	0.00		NEED OF
	Expenditure Detail	the same with				l			
	Other Sources/Uses Detail Fund Reconciliation				ALC: NO.	0.00	0.00		
181	SCHOOL BUS EMISSIONS REDUCTION FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00		30,44				
	Fund Reconciliation		*			0.00	0.00		
	FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00					
	Other Sources/Uses Detail	100000000000000000000000000000000000000	0.00	0.00	0.00		0.00		
	Fund Reconciliation SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
	Expenditure Detail		A HE I DUM			1			
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
	BUILDING FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation CAPITAL FACILITIES FUND					0.00	0.00		
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
301 8	STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00				l l		
	Fund Reconciliation					0.00	0.00		
	COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00		DITE OF THE PARTY				
- 89	Other Sources/Uses Detail	0.00	0.00			0,00	0.00		
	Fund Reconciliation PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
	CAP PROJ FUND FOR BLENDED COMPONENT UNITS	2762						NAME OF THE OWNER OWNER OF THE OWNER O	
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	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
521 0	EBT SVC FUND FOR BLENDED COMPONENT UNITS						14		
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- 0	Fund Reconciliation	1. T. T. S.				0.00	0.00	SV SV S	
	FAX OVERRIDE FUND Expenditure Detail								
- 9	Other Sources/Uses Detail					0.00	0.00	() () () () () () () () () ()	
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	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		1	2012	
	Fund Reconciliation				t	DESCRIPTION OF THE PARTY OF THE	0.00		
	CAFETERIA ENTERPRISE FUND Expenditure Detail					[]	=		il half a la
	Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		FIRST WA
- 1	und Reconciliation					0.00	0.00	31 -30 / 15 / 10	Carried Ball

Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND							COMPANIES OF	25-0700 = 7.5 INO
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				Walled to the Tell	0.00	0.00		2 2/2
Fund Reconciliation		1	SIN GROUSH					
63I OTHER ENTERPRISE FUND			AND AND AREA					A LINE OF THE
Expenditure Detail	0.00	0.00		N STATE OF		Ni Ni		
Other Sources/Uses Detail Fund Reconciliation			27 66 64 9	3075/75/75/75/5/16	0,00	0.00		
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00						The State of the S
Fund Reconciliation			TO CHEST OF THE PARTY OF THE PA	BENNING THE	0.00	0.00		HOLD THE
B7I SELF-INSURANCE FUND								TO COLUMN TO SERVE
Expenditure Detail	0.00	0.00		OUT OF THE PARTY			AT ELLER BETTER	BEN MARKET
Other Sources/Uses Detail	0.00	0,00			0.00			THE PLANT STATE
Fund Reconciliation		A STATE OF THE STA		(40) / Harris	0.00	0.00		100 N
711 RETIREE BENEFIT FUND	Control of the contro				18			
Expenditure Detail	VINCTURE Y TRANSPORTER				10	3. / t. SS (20)	TOTAL STREET	HILL DISSE
Other Sources/Uses Detail			HARLEY BELLEVILLE	MIATRASIA SI	0.00	DEPOSITE DESIGNATION OF THE PERSON OF T		
Fund Reconciliation				STATE OF THE PARTY	0.00	II Shi Vitsasa i		TELLEVOTA (UZES)
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND		10			10		Service of the servic	
Expenditure Detail	0.00	0.00				THE STATE OF		
Other Sources/Uses Detail		A TOTAL STREET			0.00	5 57 (42)	2 (1) (1)	
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761 WARRANT/PASS-THROUGH FUND			EVERY DIVINE					
Expenditure Detail		(1.49 TO 1.19				CONTRACTOR DESIGNATION	See Sell Miles	
Other Sources/Uses Detail							OF NEW ADDRESS.	
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951 STUDENT BODY FUND	IS LIEU SUCHAL TO		CAN DESCRIPTION OF		THE RESERVE AND	COLUMN TO SERVICE AND ADDRESS OF THE PARTY O	Marine Street	
Expenditure Detail	de la companya de la			XXX III XXX	Taction St. C.	1900 A. (Feb.)	VIDITE NO.	
Other Sources/Uses Detail				Secretary Visco		The sue of the	100	
Fund Reconciliation				of the very second of	KIT OF THE STATE O			
TOTALS	0.00	0.00	0.00	0.00	78,590.00	78,590.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19) District Regular	400.00			Otalus
Charter School	408.00	382.83		
	0,00	0.00		1
Total ADA	408.00	382.83	-6.2%	Not Met
Ist Subsequent Year (2019-20) District Regular	398.62	398.62		THOU HIGH
Charter School	0.00	0.00		
Total ADA	398.62	398.62	0.0%	Met
nd Subsequent Year (2020-21) District Regular	398.62	398.62		lilo,
Charter School	0.00			
Total ADA	398.62	398.62	0.0%	Met

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 budget adoption 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)

At budget adoption we anticipated enrollment to be increasing as new families moved into the area and supplied information for enrollment of their children. Future projections of enrollment will be based on more conservative methodologies for accuracy.

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 budget adoption.

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter data in the second column for all fiscal years. Enter data in the second column for all fiscal years.

	Enrollme	ent		
Fiscal Year Current Year (2018-19)	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
District Regular Charter School	420	413		
	0	0		
Total Enrollment 1st Subsequent Year (2019-20)	420	413	-1.7%	Met
District Regular	405	415		
Charter School	0	0		
Total Enrollment	405	415	2.5%	Not Met
2nd Subsequent Year (2020-21) District Regular	405	415	2.070	Not wet
Charter School	0	0		
Total Enrollment	405	415	2.5%	Not Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the

Explanation: (required if NOT met)	We presently have 413 students enrolled. This was not anticipated at budget adoption, we have received more students enrolling and are adjusting our projections based on actual numbers of students.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio
Third Prior Year (2015-16)		The state of the s	OF ADA TO ENFORMENT
District Regular	362	381	
Charter School		0	
Total ADA/Enrollment	362	381	95.0%
Second Prior Year (2016-17) District Regular	361	376	30.078
Charter School		0	
Total ADA/Enrollment	361	376	96.0%
First Prior Year (2017-18) District Regular	383	383	30.078
Charter School	0	0	
Total ADA/Enrollment	383	383	100.0%
		Historical Average Ratio:	97.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.5%

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

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

	Estimated P-2 ADA	Enrollment CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	227
Current Year (2018-19)		(Criticiton 2, Rein 2A)	Ratio of ADA to Enrollment	Status
District Regular	383	413		
Charter School	0	0	1	
Total ADA/Enrollment	383	413	92.7%	Mak
1st Subsequent Year (2019-20)		710	52.176	Met
District Regular	400	415		
Charter School	0	0		
Total ADA/Enrollment	400	415	96.4%	10-4
2nd Subsequent Year (2020-21)		710	90.478	Met
District Regular	400	415		
Charter School	0	0		
Total ADA/Enrollment	400	415	96.4%	Met

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

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

ia. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and tw	wo subsequent fiscal year	ars
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Explanation: (required if NOT met)	

46 70177 0000000 Form 01CSI

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 budget adoption.

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

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

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

LCFF Revenue

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

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	4,980,475.00	5,033,102.00	1.1%	Met
1st Subsequent Year (2019-20)	5,200,115.00	5,392,468.00	3.7%	Not Met
2nd Subsequent Year (2020-21)	5,325,939.00	5,499,024.00	3.2%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)

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

Printed: 12/5/2018 6:00 PM

CRITERION: Salaries and Benefits

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

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

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

Unaudited Actuals - Unrestricted (Resources 0000-1999) Ratio Salaries and Benefits Total Expenditures of Unrestricted Salaries and Benefits Fiscal Year (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures Third Prior Year (2015-16) 3,549,836,14 4,705,120.48 75.4% Second Prior Year (2016-17) 3,452,283.60 4,843,165.88 71.3% First Prior Year (2017-18) 3,711,880.80 5,217,327.20 71.1% Historical Average Ratio:

-	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	68.6% to 76.6%	68.6% to 76.6%	68.6% to 76,6%

72 6%

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

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

> Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaties and penelits	i otai Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2018-19)	3,853,653.00	5,682,907.00	67.8%	Not Met
1st Subsequent Year (2019-20)	3,897,909.00	5,696,160.00	68.4%	Not Met
2nd Subsequent Year (2020-21)	3,940,451.00	5,738,702.00	68.7%	Met

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

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

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

Explanation: (required If NOT met) The Districts costs for operating expenditures has increased due to contracted services being required outside of the availability of staff to service the

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Obje	cts 8100-8299) (Form MYPI, Line A2)			
urrent Year (2018-19)	397,355.00	407,502.00	2.6%	No
t Subsequent Year (2019-20)	181,641,00	192,148.00	5.8%	Yes
nd Subsequent Year (2020-21)	181.641.00	192,148.00	5.8%	Yes

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

0				
Current Year (2018-19)	346,822.00	318,599.00	-8.1%	Yes
1st Subsequent Year (2019-20)	215,128.00	318,599.00	48.1%	Yes
2nd Subsequent Year (2020-21)	215,128.00	318,599.00	48.1%	Yes
				103

Explanation: (required if Yes)

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

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) Current Year (2018-19) 250,388.00 250,388.00 0.0% No 1st Subsequent Year (2019-20) 235,388.00 235,388,00 0.0% No 2nd Subsequent Year (2020-21) 235.388.00 235,388.00 0.0% No

Explanation:
(required if Yes)

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

 Current Year (2018-19)
 360,587.00
 408,521.00
 13.3%
 Yes

 1st Subsequent Year (2019-20)
 356,503.00
 377,518.00
 5.9%
 Yes

 2nd Subsequent Year (2020-21)
 356,503.00
 377,518.00
 5.9%
 Yes

Explanation:
(required if Yes)

Budget for the current year and two out years have been adjusted to allow for the continuing upgrade of chromebooks and other books and supplies for students. Increased supplies for students with low income have been added to the budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) Current Year (2018-19) 1,356,264.00 1,354,931.00 -0.1% No 1st Subsequent Year (2019-20) 1,356,264.00 1,354,931.00 -0.1% No 2nd Subsequent Year (2020-21) 1,356,264.00 1,354,931.00 -0.1% No Explanation:

Explanation:
(required if Yes)

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DATA ENTRY: All data are extra	cted or calculated.			21
Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State	, and Other Local Revenue (Section 6A)			
Current Year (2018-19)	994,565.00	976,489.00	-1.8%	Met
1st Subsequent Year (2019-20)	632,157.00	746,135.00	18.0%	Not Met
2nd Subsequent Year (2020-21)	632,157.00	746,135.00	18.0%	Not Met
Total Books and Supplies	, and Services and Other Operating Expenditu	res (Section 6A)		
Current Year (2018-19)	1,716,851.00	1,763,452.00	2.7%	Met
1st Subsequent Year (2019-20)	1,712,767.00	1,732,449.00	1.1%	Met
2nd Subsequent Year (2020-21)	1,712,767.00	1,732,449.00	1.1%	Met
6C. Comparison of District Tot	al Operating Revenues and Expenditures	to the Standard Percentage R.	ange	
Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation: Other Local Revenue	Additional funding from Forest Reserve (Small Fout years and has been removed from the budge At budget adoption increased one time mandate Lottery program funding per ADA has increased present rates.	et for 19/20 and 20/21,	rate was reduced at 1st interim.	Both unrestricted and restricted
Other Local Revenue (linked from 6A if NOT met)		স		
1b. STANDARD MET - Projecte	d total operating expenditures have not changed s	since budget adoption by more than	the standard for the current year	and two subsequent fiscal years,
Explanation: Books and Supplies (linked from 6A if NOT met)			3	
Explanation: Services and Other Exps (linked from 6A if NOT met)				

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7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution		0.00	Not Met	
2.	Budget Adoption Contribution (in (Form 01CS, Criterion 7, Lines 2	formation only) c/3e)			
status	s is not met, enter an X in the box	that best describes why the minimum requ	uired contribution was not made:		
	E	X Not applicable (district does not Exempt (due to district's small Other (explanation must be pro	ot participate in the Leroy F. Greene Schosize [EC Section 17070.75 (b)(2)(E)]) ovided)	pol Facilities Act of 1998)	
	Explanation: (required if NOT met and Other is marked)				

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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' as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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.

BA. Calculating the District's Deficit Spe				
ATA ENTRY: All data are extracted or calcula	ted.			
Y		27		
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve	Percentages (Criterion 10C, Line 9)	35.9%	32.7%	30.0%
District's Deficit Spen (one-third	iding Standard Percentage Levels I of available reserve percentage):	12.0%	10.9%	10.0%
. Calculating the District's Deficit Spe	ending Percentages			
TA ENTRY: Current Veer data are extremed	If E . March			
cond columns.	. If Form MYPI exists, data for the tw	o subsequent years will be extract	led; if not, enter data for the two subseque	ent years into the first and
NTA ENTRY: Current Year data are extracted. cond columns.	Projected Y	′ear Totals	ted; if not, enter data for the two subseque	ent years into the first and
	Projected Y Net Change in Unrestricted Fund Balance (Form 01l, Section E)	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	ent years into the first and
Fiscal Year	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Fiscal Year rrent Year (2018-19)	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (344,266.00)	rear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 5,761,497.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 6.0%	Status Met
Fiscal Year rent Year (2018-19) Subsequent Year (2019-20)	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 6.0% 4.0%	Status Met Met
Fiscal Year rrent Year (2018-19) Subsequent Year (2019-20) I Subsequent Year (2020-21)	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (344,266.00) (231,017.00) (171,705.00)	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 5,761,497.00 5,774,750.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 6.0%	Status Met
	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (231,017.00) (171,705.00)	Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 5,761,497.00 5,774,750.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 6.0% 4.0%	Status Met Met
Fiscal Year rrent Year (2018-19) Subsequent Year (2019-20) I Subsequent Year (2020-21) Comparison of District Deficit Spend	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (231,017.00) (171,705.00) Ing to the Standard ard is not met.	rear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 5,761,497.00 5,774,750.00 5,817,292.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 6.0% 4.0%	Status Met Met Met
Fiscal Year Trent Year (2018-19) Subsequent Year (2019-20) I Subsequent Year (2020-21) Comparison of District Deficit Spend	Projected Y Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (231,017.00) (171,705.00) Ing to the Standard ard is not met.	rear Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 5,761,497.00 5,774,750.00 5,817,292.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) 6.0% 4.0% 3.0%	Status Met Met Met

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

	Services facility and the positive of	tille elle ol tile o	dirent liscal year and two subsequent liscal years.
9A-1. Determining if the District's	s General Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are e	extracted. If Form MYPI exists, data for the two subsequent years w	ب ع باد معمود ما النو	A selection to the factor of
	was a second with the constant and the two subsequent years y	viii be extracted; if no	or, enter data for the two subsequent years.
	Ending Fund Balance General Fund		
	Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status	
Current Year (2018-19)	3,317,222.00	Met	7
1st Subsequent Year (2019-20)	3,086,205.00	Met]
2nd Subsequent Year (2020-21)	2,914,500.00	Met	
9A-2. Comparison of the District'	s Ending Fund Balance to the Standard		
	anang rana balance to the otalicard		
DATA ENTRY: Enter an explanation if t	he standard is not met.		
1a. STANDARD MET - Projected g	general fund ending balance is positive for the current fiscal year a	nd two subsequent fi	scal years.
Explanation:			
(required if NOT met)			
, ,			
B. CASH BALANCE STAND	ARD: Projected general fund cash balance will be posit	ive at the and of	the current fined was
		ive 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 eviets, do	ta will be extracted; if not, data must be entered below.		
- Contraction of the Contraction and	ta will be extracted, it flot, data must be entered below.		
×	Ending Cash Balance		TO THE RESERVE OF THE PROPERTY
Floret Vess	General Fund		
Fiscal Year Current Year (2018-19)	(Form CASH, Line F, June Column)	Status	ä
	3,481,733.75	Met	1
9B-2. Comparison of the District's	Ending Cash Balance to the Standard		
DATA ENTRY: Enter an explanation if the			
1a. STANDARD MET - Projected g	eneral fund cash balance will be positive at the end of the current	iscal year.	
		•	
Explanatioл:			
(required if NOT met)			

10. CRITERION: Reserves

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

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

Percentage Level	D	istrict ADA		
5% or \$67,000 (greater of)	0	to	300	
4% or \$67,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	383	405	405
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):

4	Deviate abanda de controla francia fila concerna contrata de la contrata del contrata de la contrata de la contrata del contrata de la contrata del la contrata de la contrata del la contrata de la cont	
	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	

Yes

If you are the SELPA AU and are excluding special education pass-through funds:

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

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

Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2018-19)	(2019-20)	(2020-21)
0,00		5

10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6,477,766.00	6,369,620.00	6,416,864.00
6,477,766.00	6,369,620.00	6,416,864.00
4%	4%	4%
259,110.64	254,784.80	256,674.56
67,000.00	67,000.00	67,000.00
259,110.64	254,784.80	256,674.56

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

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10C. Calculating th	e District's	Available	Reserve	Amount
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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.

Resen	ve Amounts	Current Year	4.01	
(Unres	tricted resources 0000-1999 except Line 4)	Projected Year Totals (2018-19)	1st Subsequent Year	2nd Subsequent Year
1.	General Fund - Stabilization Arrangements	(2018-19)	(2019-20)	(2020-21)
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties		0,00	0.00
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	650.000.00	650,000,00	650,000.00
Э.	General Fund - Unassigned/Unappropriated Amount		000,000,000	050,000.00
4.	(Fund 01, Object 9790) (Form MYPI, Line E1c) General Fund - Negative Ending Balances in Restricted Resources	1,673,076.00	1,429,540.00	1,273,962.00
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	
5.	Special Reserve Fund - Stabilization Arrangements	0.00	0.00	0.00
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties	5.55		
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount			
9.	(Lines C1 thru C7)	2,323,076.00	2,079,540.00	1,923,962,00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	35.86%	32.65%	29.98%
	District's Reserve Standard			20.0070
	(Section 10B, Line 7):	259,110.64	254,784.80	256,674.56
	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 ve	are
		The content of the standard for the content year and two subsequent lists as	

Explanation:	
(required if NOT met)	
	The state of the s

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SUPPLEMENTAL INFORMATION			
	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer		
S1 .	Contingent Liabilities		
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?		
1b.	If Yes, identify the liabilities and how they may impact the budget:		
S2.	Use of One-time Revenues for Ongoing Expenditures		
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No		
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:		
S3.	Temporary Interfund Borrowings		
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No		
1b.	If Yes, identify the interfund borrowings:		
:8			
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.	b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:		

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S5. Contributions

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

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

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

-5.0% to +5.0% District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000 S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years, If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated. **Budget Adoption** First Interim Percent Description / Fiscal Year (Form 01CS, Item S5A) Projected Year Totals Change Amount of Change Status Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) Current Year (2018-19) (299,507,00) (288,407.00) -3.7% (11,100.00)Met 1st Subsequent Year (2019-20) (290,831.00)(305,917.00) 5.2% 15,086.00 Met 2nd Subsequent Year (2020-21) (292,684.00) (310,619.00) 6.1% 17,935.00 Met 1b. Transfers In, General Fund * Current Year (2018-19) 0.00 0.00 0.0% 0,00 Met 1st Subsequent Year (2019-20) 0.00 0.00 0.0% 0.00 Met 2nd Subsequent Year (2020-21) 0.00 0.00 0.0% 0.00 Met 1c. Transfers Out, General Fund Current Year (2018-19) 78,590.00 78.590.00 0.0% 0.00 Met 1st Subsequent Year (2019-20) 78,590.00 78.590.00 0.0% 0.00 Met 2nd Subsequent Year (2020-21) 78.590.00 78,590.00 0.0% 0.00 Met 1d. Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption 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. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years. Explanation: (required If NOT met) MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

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IG.	MET - Projected transfers of	ut have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
ld.	NO - There have been no co	apital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	N/A

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S6. Long-term Commitments

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

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

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

S6A. Identification of the Distr	ict's Long-te	erm Commitments		.00		
DATA ENTRY: If Budget Adoption d Extracted data may be overwritten to all other data, as applicable.	lata exist (Forr o update long-	n 01CS, Item S6A), long-term com term commitment data in Item 2, a	nmitment data w as applicable. If	rill be extracted a no Budget Adopti	nd It will only be necessary to click the apion data exist, click the appropriate butto	ppropriate button for Item 1b. ns for items 1a and 1b, and enter
a. Does your district have leading to the state of t	ong-term (mul I 2 and section	tlyear) commitments? s S6B and S6C)		No		
b. If Yes to Item 1a, have n since budget adoption?	ew long-term	(multiyear) commitments been inc	urred	n/a		
2. If Yes to Item 1a, list (or upo benefits other than pensions	date) all new a s (OPEB); OPI	nd existing multiyear commitment EB is disclosed in Item S7A.	s and required a	annual debt servi	ce amounts. Do not include long-term co	mmitments for postemployment
7	# of Years			Object Codes U		Principal Balance
Type of Commitment	Remaining	Funding Sources (Reve	nues)	D	ebt Service (Expenditures)	as of July 1, 2018
Capital Leases Certificates of Participation	-					
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences	_1	General Unrestricted Revenue		Accrued Vacation	on	31,673
Other Long-term Commitments (do	not include OP	EB):				
	-					
	+					
		•				
TOTAL:				-		31,673
Type of Commitment (contin	nued)	Prior Year (2017-18) Annual Payment (P & I)	(201 Annual	nt Year 8-19) Payment & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases Certificates of Participation						1
General Obligation Bonds	3					
Supp Early Retirement Program						
State School Building Loans	<u> </u>					
Compensated Absences	9	19,674		31,673	0	0
Other Long-term Commitments (con	tinued);					
					N N	
						ļ—————————————————————————————————————
	ual Payments;	19,674		31,673	0	0
Has total annual p	ayment incre	ased over prior year (2017-18)?	Υ	es	No	No

Sierra-Plumas Joint Unified Sierra County

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S6B.	S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment				
DATA	DATA ENTRY: Enter an explanation if Yes.				
1a.	a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.				
	Explanation: (Required if Yes to increase in total annual payments)	Budget year includes statutory contributions.			
		s 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)	14			

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S7. Unfunded Liabilities

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

S7A.	dentification of the District's Estimated Unfunded Liability for Pos	temployment Benefits Other Than Pensions (OPEB)
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable, Budget terim data in items 2-4.	Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and
1.	a. Does your district provide postemployment benefits	
	other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	
		No
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	No
		Budget Adoption
2.	OPEB Liabilities	(Form 01CS, Item S7A) First Interim
	a. Total OPEB llability	1,033,624.00 1,033,624.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,033,624.00 1,033,624.00
	d. Is total OPEB liability based on the district's estimate	
	or an actuarial valuation?	Actuarial Actuarial
	e. If based on an actuarial valuation, indicate the date of the OPEB valuation	n. Jul 01, 2014 Jul 01, 2014
3.	OPEB contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21) b. OPEB amount contributed (for this purpose, Include premiums paid to a se (Funds 01-70, objects 3701-3752) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21) d. Number of retirees receiving OPEB benefits Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	Budget Adoption (Form 01CS, Item S7A) 133,535.00 133,535.00 133,535.00 133,535.00 133,535.00 133,535.00 133,535.00 133,535.00 133,535.00 If-insurance fund) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 31,582.00 68,359.00 68,359.00 53,719.00 2 2 4 4 4 3 3 3
4.	Comments:	

ATA	Identification of the District's Unfunded Liability for Self-insurar ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budg Interim data in Items 2-4.	nce Programs get Adoptlon data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
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 budget adoption in self-insurance liabilities?	
	If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	Budget Adoption (Form 01CS, Item S7B) First Interim
	Amount contributed (funded) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	
4.	Comments:	
	N/A	2

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S8. Status of Labor Agreements

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

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

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

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

me-equivalent (ETE) positions	S8A, Cost Analysis of District's Labor A	greements - Certificated (Non-ma	nagement) Employees		
status of Cartificated Labor Agreements as of the Previous Reporting Period (ere all certificated labor regotations setted as of budget adoption? If Yes, complete number of FTEs, then skip to section S8B. If No, combine with section S8A. Prior Year (and interim) Current Year (2018-19) Labor Cartificated (Non-management) Salary and Benefit Regotations Prior Year (and interim) Prior Year (and interim) Current Year (2018-19) Labor Cartificated (non-management) fail- Equivalent (FTE) positions 25.4 Labor Cartificated (non-management) fail- Equivalent (FTE) positions 25.4 Labor Cartificated (non-management) fail- Equivalent (FTE) positions 26.7 Labor Cartificated (non-management) fail- Equivalent (FTE) positions 27. Labor Cartificated (non-management) fail- Equivalent (FTE) positions 28. Place of the supplied of the problem of the special since budget adoption: If Yes, and the corresponding public disclosure documents have been filled with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3. If Yes, complete questions 6 and 7. 10. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. Yes Per Government Code Section 3547.5(a), date of public disclosure board meeting: 28. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and CBD certification: 29. Per Government Code Section 3547.5(b), was a budget revision board adoption: 19. Period covered by the agreement: 19. Per					
status of Cartificated Labor Agreements as of the Previous Reporting Period (ere all certificated labor regotations setted as of budget adoption? If Yes, complete number of FTEs, then skip to section S8B. If No, combine with section S8A. Prior Year (and interim) Current Year (2018-19) Labor Cartificated (Non-management) Salary and Benefit Regotations Prior Year (and interim) Prior Year (and interim) Current Year (2018-19) Labor Cartificated (non-management) fail- Equivalent (FTE) positions 25.4 Labor Cartificated (non-management) fail- Equivalent (FTE) positions 25.4 Labor Cartificated (non-management) fail- Equivalent (FTE) positions 26.7 Labor Cartificated (non-management) fail- Equivalent (FTE) positions 27. Labor Cartificated (non-management) fail- Equivalent (FTE) positions 28. Place of the supplied of the problem of the special since budget adoption: If Yes, and the corresponding public disclosure documents have been filled with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3. If Yes, complete questions 6 and 7. 10. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. Yes Per Government Code Section 3547.5(a), date of public disclosure board meeting: 28. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and CBD certification: 29. Per Government Code Section 3547.5(b), was a budget revision board adoption: 19. Period covered by the agreement: 19. Per	DATA ENTRY: Click the appropriate Yes or No	button for "Status of Certificated Labor.	Agreements as of the Previo	us Reporting Period " There are no ovi	tractions in this section
ertificated labor negolitations settled as of budget adoption? If Yes, complete number of FTEs, then skip to section SBB. If No. continue with section SBA. ertificated (Non-management) Salary and Benefit Negotiations Prior Year (2nd Interim) Current Year (2018-19) (2019-20) (2019-20) (2020-21) 1a. Heve any salary and benefit negotiations been settled since budget adoption? 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 8 and 7. 1b. Are any salary and benefit negotiations still unsetted? If Yes, complete questions 6 and 7. Yes another of covernment Code Section 3547.5(a), date of public disclosure documents have not been filed with the COE, complete questions 2.5. If Yes, complete questions 6 and 7. Yes another of covernment Code Section 3547.5(a), date of public disclosure documents have not been filed with the COE, complete questions 2.5. Per Government Code Section 3547.5(a), was the collective bargaining agreement certified by the district superintendent and chief business official? If Yes, date of budget revision adopted to meet the costs of the collective bargaining agreement? If Yes, date of budget revision band adoption: If Yes, date of budget revision band adoption: If Yes, date of budget revision band adoption: One Year Agreement Total cost of salary settlement included in the interim and multiyear One Year Agreement Total cost of salary settlement At change in salary schedule from prior year (may enter text, such as 'Reopenent') A change in salary schedule from prior year (may enter text, such as 'Reopenent')			TIGITOOTHORIS AS OF THE FIRM		ractions in this section.
If Yes, complete number of FEE, then skip to section S8B. If No, continue with section S8B. Prior Year (2nd Interrim) Current Year (2018-19) (2018-19) Current Year (2018-20) 1st Subsequent Year (2018-20) 1st Subsequent Year (2018-20) 1st Yes, and the corresponding public disclosure documents have been filled with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have not been filled 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. 1c. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. 1c. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. 1c. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. 1c. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. 1c. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. 1c. Per Government Code Section 3467.5(a), was the collective bargaining agreement certified by the district superintendent and CBO certification: 1s. Per Government Code Section 3467.5(b), was a budget revision adopted to meet the costs of the collective bargaining agreement? If Yes, date of budget revision baard adoption: 1resultinue of the cost of the collective bargaining agreement (2018-20) 1resultinue of the cost of the collective bargaining agreement (2018-20) 1resultinue of the cost of the collective bargaining agreement (2018-21) 1resultinue of the cost of the collective bargaining agreement (2018-21) 1resultinue of the cost of the collective bargaining agreement (2018-21) 1resultinue of the cost of the collective bargaining agreement (2018-21) 1resultinue of the cost of	Vere all certificated labor negotiations settled a	s of budget adoption?	No		
ertificated (Non-management) Salary and Benefit Negotiations Prior Year (2011-18) (2018-19) (2018-19) (2019-20) (2019-20) (2029-21) umber of certificated (non-management) full- me equivalent (FTE) positions 1a. Have any salary and benefit negotiations been settled since budget adoption? If Yes, and the corresponding public disclosure documents have been filled with the COE, complete questions 2 and 3, If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2 and 3, If Yes, complete questions 6 and 7, 1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7, 1c. Per Government Code Section 3547.5(a), date of public disclosure board meeting: 2a. Per Government Code Section 3547.5(b), was the collective bargaining greement certified by the district superintendent and Civil business official? If Yes, date of budget revision board adoption: 1 Period covered by the agreement: 4. Period covered by the agreement: Begin Date: Current Year (2018-19) Current Year (2019-20) 1 St budsequent Year (2019-20) 2 And Subsequent Year (2018-19) 1 (2019-20) 2 And Subsequent Year (2018-19) Current Year (2018-19) Current Year (2019-20) Current Year (2019-20) Current Year (2019-20) Current Year (2018-19) Current Year (2019-20) Current Year (2019-			ction S8B.	<u> </u>	
Prior Year (2017-18) (2018-19) (2019-20) (2019-20) 2nd Subsequent Year (2017-28) (2018-19) (2019-20) 2nd Subsequent Year (2017-18) (2018-19) (2019-20) 2nd Subsequent Year (2017-28) 2nd Subsequent Year (2017-18) 2nd Subsequent Year (2018-19) 2nd Subsequent Year (2018-20) 2nd S	If No, con	ilnue with section S8A.			
umber of certificated (non-management) full— 25.4	ertificated (Non-management) Salary and B	enefit Negotiations			
umber of certificated (non-management) full- me-equivalent (FTE) positions 25.4 28.2 28.2 2 1a. Have any salary and benefit negotiations be useful eadoption? If Yes, and the corresponding public disclosure documents have bent filled with the COE, complete questions 2 and 3. If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2.4 s. If No, complete questions 6 and 7. 1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. Yes 1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. Yes 1controlled Since Budget Adoption 2a. Per Government Code Section 354.7.5(b), was the collective bargaining agreement certified by the district superintendent and clief business official? If Yes, date of Superintendent and CBO certification: If			No design that design is the first	1st Subsequent Year	2nd Subsequent Year
1a. Have any salary and benefit negotiations been settled since budget adoption? 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 and 3. If Yes, complete questions 6 and 7. 1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7, Yes 2conflictions Settled Since Budget Adoption 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 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: Current Year (2018-19) 1st Subsequent Year (2018-20) 2nd Subsequent Year (2018-20) Current Year (2018-20) One Year Agreement Total cost of salary settlement % change in salary schedule from prior year (mut) wenter text, such as "Reopener")		(2017-18)	(2018-19)	(2019-20)	(2020-21)
1a. Have any salary and benefit negotiations been settled since budget adoption? 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 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. 4centled Since Budget Adoption 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: If Yes, date of budget revision board adoption: A. Period covered by the agreement: Begin Date: End Date: Current Year (2018-19) Current Year (2019-20) A Subsequent Year (2019-20) Current Year (2019-20) A Subsequent Year (2019-20) Multiyear Agreement Total cost of salary settlement Ye change in salary schedule from prior year (multiyear Agreement Total cost of salary settlement Ye change in salary schedule from prior year (may enter text, such as "Reopener")	lumber of certificated (non-management) full-				
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. 1c. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. Yes enotiations Settled Since Budget Adoption 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: End Date: End Date: End Date: Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement Ye change in salary schedule from prior year (may enter text, such as "Reopener")	ne-equivalent (FTE) positions	25.4	26.2	2 26	5.2 26
If Yes, and the corresponding public disclosure documents have not been filled 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. Yes **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: Seliary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement 7 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")	1a. Have any salary and benefit negotiation	s been settled since budget adoption?	No		
If Yes, and the corresponding public disclosure documents have not been filled 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. Yes **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: Seliary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement 7 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")			ocuments have been filed wi	th the COE, complete questions 2 and	3,,
1b. Are any salary and benefit negotiations still unsettled? If Yes, complete questions 6 and 7. Yes septilations Settled Since Budget Adoption 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: If Yes, date of Superintendent and CBO certification: If Yes, date of budget revision adopted to meet the costs of the collective bargaining agreement? If Yes, date of budget revision board adoption: Period covered by the agreement: Begin Date: End Date: Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement % change in salary schedule from prior year (multiyear Agreement) Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")	If Yes, and	d the corresponding public disclosure do	ocuments have not been filed	d with the COE, complete questions 2-	5,
If Yes, complete questions 6 and 7. Yes equitations Settled Since Budget Adoption 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: End Date: 5. Salary settlement: Segin Date: Current Year (2018-19) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")	If No, corr	piete questions 6 and 7.			
egotiations Settled Since Budget Adoption 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: Current Year (2018-19) Salary settlement: Current Year (2019-20) Total cost of salary settlement Total cost of salary settlement Total cost of salary settlement We change in salary schedule from prior year (may enter text, such as "Reopener")					
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: Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement We change in salary schedule from prior year (may enter text, such as "Reopeneri")	If Yes, cor	oplete questions 6 and 7.	Yes		
2b. Per Government Code Section 3547.5(b), was the collective bargalning agreement certified by the district superintendent and chief business official? If Yes, date of Superintendent and CBO certification: 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? If Yes, date of budget revision board adoption: 4. Period covered by the agreement: Begin Date: End Date: 5. Salary settlement: Current Year (2018-19) (2019-20) 2nd Subsequent Year (2018-19) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement Total cost of salary settlement Total cost of salary settlement We 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")					
certified by the district superintendent and chief business official? If Yes, date of Superintendent and CBO certification: 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: End Date: End Date: Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement Total cost of salary settlement A change in salary schedule from prior year (may enter text, such as "Reopener")	 Per Government Code Section 3547.5(a 	i), date of public disclosure board meeti	ing:		
certified by the district superintendent and chief business official? If Yes, date of Superintendent and CBO certification: 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: End Date: End Date: 5. Salary settlement: Subsequent Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement We change in salary schedule from prior year (may enter text, such as "Reopener")	2b. Per Government Code Section 3547 5/h) was the collective bargalning agreen	nent -		
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: End Date: 5. Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement We change in salary schedule from prior year of Multiyear Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")	certified by the district superintendent ar	nd chief business official?	iei it		
to meet the costs of the collective bargalning agreement? If Yes, date of budget revision board adoption: 4. Period covered by the agreement: Begin Date: Current Year (2018-19) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary schedule from prior year or Multiyear Agreement Total cost of salary schedule from prior year (may enter text, such as "Reopener") A change in salary schedule from prior year (may enter text, such as "Reopener")	If Yes, dat	e of Superintendent and CBO certificati	on:		
to meet the costs of the collective bargalning agreement? If Yes, date of budget revision board adoption: 4. Period covered by the agreement: Begin Date: Current Year (2018-19) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary schedule from prior year or Multiyear Agreement Total cost of salary schedule from prior year (may enter text, such as "Reopener") A change in salary schedule from prior year (may enter text, such as "Reopener")	Per Government Code Section 3547 5/c) was a hudget revision adopted			
4. Period covered by the agreement: Begin Date: End Date: 5. Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of 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")	to meet the costs of the collective barga	ining agreement?	n/a		
5. Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement % change in salary schedule from prior year or Multiyear Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")					
5. Salary settlement: Current Year (2018-19) (2019-20) (2020-21) Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement % change in salary schedule from prior year or Multiyear Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")	Period covered by the agreement:	Regin Date:		End Date:	
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of 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")		Bogin Bate.		End Date:	
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? One Year Agreement Total cost of salary settlement % change in salary schedule from prior year or Multiyear Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")	5. Salary settlement:			1st Subsequent Year	
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 settlement % change in salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")	lo the east of colonia additional to the desired	·	(2018-19)	(2019-20)	(2020-21)
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")	projections (MYPs)?	in the interim and multiyear			
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")	· · ·	One Year Agreement			
or Multiyear Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")	Total cost				
or Multiyear Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")	0/ abanca	in colonication of the			
Multiyear Agreement Total cost of salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")	% change			1	
% change in salary settlement % change in salary schedule from prior year (may enter text, such as "Reopener")					
(may enter text, such as "Reopener")	Total cost				
(may enter text, such as "Reopener")					
Identify the source of funding that will be used to support multiyear salary commitments:	% change (may enter	in salary schedule from prior year text, such as "Reopener")			
	Identify the	source of funding that will be used to s	support multiyear salary com	mitments;	

10001	ations not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	20,494		
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary schedule increases	0	0	
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	V	V	V
2,	Total cost of H&W benefits	Yes 528,420	Yes 531,234	Yes 536,546
3.	Percent of H&W cost paid by employer	76.0%	75.0%	75.0%
4.	Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%
	cated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are an settlen	y new costs negotiated since budget adoption for prior year nents 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:			
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1::	Are step & column adjustments included in the Interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	23,575	22,720	21,802
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%
Certifl	cated (Non-management) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1,	Are savings from attrition included in the Interim and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired		10	
۷.	employees included in the interim and MYPs?	No	No	No
Certifi	cated (Non-management) - Other			
List oth	ner significant contract changes that have occurred since budget adoption an	d the cost impact of each change (i.e.,	class size, hours of employment, leave	e of absence, bonuses, etc.):
	N/A			
	7.			
	<u> </u>			
				
	71			

S8B.	S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees					
DATA	ENTRY: Click the appropriate Yes or No bu	tton for "Status of Classified Labo	r Agreements as of the Previou	s Reporting Period " There are no	extractions in this section	
Status	s of Classified Labor Agreements as of th all classified labor negotiations settled as of If Yes, com	e Previous Reporting Period			extractions in this section.	
Class	lfied (Non-management) Salary and Bene	fit Negotiations				
		Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)	
	er of classified (non-management) ositions	25.0	26.1		26.1 26.1	
1a.	If Yes, and t	he corresponding public disclosure	e documents have been filed w	ith the COE, complete questions 2 d with the COE, complete question		
1b.	Are any salary and benefit negotiations st If Yes, comp	ill unsettled? plete questions 6 and 7.	Yes			
Negoti 2a.	iations Settled Since Budget Adoption Per Government Code Section 3547.5(a),	date of public disclosure board m	eeting:			
2b.	Per Government Code Section 3547.5(b), certified by the district superintendent and If Yes, date					
3.	Per Government Code Section 3547.5(c), to meet the costs of the collective bargain If Yes, date		n/a			
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:	*	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)	
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear				
		One Year Agreement salary settlement				
	% change in	ı salary schedule from prior year or				
		Multiyear Agreement f salary settlement	<u> </u>			
		salary schedule from prior year ext, such as "Reopener")				
	Identify the	source of funding that will be used	to support multiyear salary con	nmitments:		
			77		×	
Negoti	ations Not Settled	::				
6.	Cost of a one percent increase in salary a	nd statutory benefits	8,862 Current Year	1st Subsequent Year	2nd Subsequent Year	
7	Amount included for any tentative salary s	chedule Increases	(2018-19)	(2019-20)	0 (2020-21)	

Yes 193,01
67.0%
1.0%
2nd Subsequent Year (2020-21)
Yes
6,57
1.0%
2nd Subsequent Year (2020-21)
No
No
s, etc

	0				
580	. Cost Analysis of District's Labor Agr	eements - Management/Sup	ervisor/Confidential Emplo	yees	
DAT/	A ENTRY: Click the appropriate Yes or No bus section.	itton for "Status of Management/S	upervisor/Confidential Labor Ag	reements as of the Previous Reporting P	eriod." There are no extractions
Statu Were	is of Management/Supervisor/Confidential all managerial/confidential labor negotiation If Yes or n/a, complete number of FTEs, t If No, continue with section S8C.	s settled as of budget adoption?	evious Reporting Period No		
Mana	gement/Supervisor/Confidential Salary an	d Renefit Negotlations			
	VI	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	er of management, supervisor, and lential FTE positions	4.9	3.9	3.6	3.9
1a.	Have any salary and benefit negotiations I If Yes, comp	been settled since budget adoption blete question 2,	n? No		
	If No, compl	ete questions 3 and 4.			
1b.	Are any salary and benefit negotiations sti If Yes, comp	II unsettled? elete questions 3 and 4.	Yes		
Negot	lations Settled Since Budget Adoption				
2.	Salary settlement:		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included in projections (MYPs)?				
		salary settlement			
	Change in sa (may enter te	alary schedule from prior year ext, such as "Reopener")			
Negot	ations Not Settled				
3.	Cost of a one percent increase in salary ar	nd statutory benefits	4,104]	
	America Inchide de la companya de la		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4.	Amount included for any tentative salary so	chedule increases	0	0	0
Vlanac	ement/Supervisor/Confidential		O		
	and Welfare (H&W) Benefits		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of LIPAN hopefit shares in the		10000000	(2010 20)	(2020-21)
2.	Are costs of H&W benefit changes included Total cost of H&W benefits	In the interim and MYPS?	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer		95,582 74.0%	100,361	100,361
4.	Percent projected change in H&W cost ove	er prior year	5.0%	71.0% 5.0%	71.0% 5.0%
/lanag Step a	ement/Supervisor/Confidential nd Column Adjustments	:	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are step & column adjustments included in	the interim and MYPs?	Yes	Ven	V
2,	Cost of step & column adjustments	T T	3,997	Yes 3,467	Yes 3,467
3.	Percent change in step and column over pri	ior year	2.0%	2.0%	2.0%
	ement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	Ē	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2.	Are costs of other benefits included in the in Total cost of other benefits	nterim and MYPs?	No	No	No
3.	Percent change in cost of other benefits over	er prior year			

Sierra-Plumas Joint Unified Sierra County

2018-19 First Interim General Fund School District Criteria and Standards Review

46 70177 0000000 Form 01CSI

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. I	ntification of Other Funds with Negative Ending Fund Balances			
DATA	TRY: 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 alance at the end of the current fiscal year?			
	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 fach fund.			
2.	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) an explain the plan for how and when the problem(s) will be corrected.			

46 70177 0000000 Form 01CSI

ADI	DITIONAL FISCAL INDICATORS				
The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.					
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically complete	ed based on data from Criterion 9.			
A1.		No			
A2.	Is the system of personnel position control independent from the payroll system?	Yes			
А3.	Is enrollment decreasing in both the prior and current fiscal years?	No			
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No			
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?	No			
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or				

. 8.	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.)	No
9.	Have there been personnel changes in the superintendent or chief business	

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

Comments: (optional)		
, ,		
	-	

No

No

End of School District First Interim Criteria and Standards Review

A7. Is the district's financial system independent of the county office system?

official positions within the last 12 months?

retired employees?

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Classified Salary Schedule

Position	Α	В	С	D	E Yr 5	F Yr 8	G Yr 11	H Yr 14	I Yr 17	J Yr 20	K Yr 25
*Noon Supervisor	12.00	12.00	12.00	12.00	12.33	12.95	13.57	14.24	14.95	15.69	16.48
*Cafeteria Work	12.00	12.00	12.33	13.01	13.65	14.32	15.04	15.79	16.56	17.40	18.27
Cashier	12.16	12.87	13.59	14.34	15.08	15.82	16.62	17.47	18.34	19.26	20.22
Instructional Aide	12.16	12.87	13.59	14.34	15.08	15.82	16.62	17.47	18.34	19.26	20.22
Cook I	13.09	13.87	14.65	15.41	16.17	16.98	17.83	18.74	19.66	20.65	21.69
Library Aide	13.36	14.16	14.95	15.75	16.53	17.35	18.17	19.10	20.06	21.06	22.12
Custodian	14.16	15.01	15.84	16.70	17.53	18.39	19.34	20.31	21.31	22.39	23.51
Maintenance Custodian	15.16	16.04	16.89	17.76	18.63	19.57	20.56	21.57	22.63	23.79	24.97
Classroom Specialist	17.51	18.52	19.60	20.60	21.61	22.69	23.82	25.06	26.30	27.63	29.00
Plant Maint./Bus Driver	18.36	19.08	19.86	20.65	21.49	22.33	23.24	24.16	25.13	26.14	27.44
Transportation Clerk	12.74	13.51	14.28	15.04	15.76	16.56	17.41	18.28	19.19	20.15	21.16

Approved August 8, 2017, Transportation Clerk added September 12, 2017 Approved December 12, 2017 - Minimum Wage Increase Effective 1/1/2018

^{*}Proposed December 11, 2018 - Minimum Wage Increase Effective 1/1/2019

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Phone: 530 993-1660

Dr. Merrill M. Grant, Superintendent PO Box 955, 109 Beckwith Road, Loyalton CA 96118

FAX: 530 993-0828

Application and Permit for use of School Property

Request is hereby made by DFPD	for use of the following School Property DOWNIEV
ACTIVITY DESCRIPTION: EMT-1 COURSE	
For A Single Meeting on:	
— volvi single meeting on.	H
	Hours: to
For A Series of Meetings: Monday X Tuesday Wednesday	CCAS ONAI Thursday Friday X Saturday Sunday
ET SANCE OF PART	
Beginning 13/19 Ending 2	
Check Facilities Needed: Multipurpose Room	Check Equipment Needed: Folding Chairs (number:)
Classroom (How many? 1) ROOM 5	Tables
Boys Shower and Locker Room	☐ Other:
Girls Shower and Locker Room Gym	Use Purpose
Playfield	 □ Non-profit youth only activity □ School activity
Football Field – Game Use Football Field – Other Use	Other EMT COURSE
Baseball Field	
Track Kitchen (Access to the refrigerator and freezer is restricted.)	
Other:	8
Is the event opened to the public? Yes No_X Attendance Expected: 1	O Will paid entertainers, speakers, callers, etc. be used? Yes No ▼
Will anything be offered for sale? Yes No X Is an admission charge, of A refundable security and key deposit is required for use of District facilities.	lonation, collection, dues or tuition fee required or solicited? Yes Nox
and key deposit is required for use of District facilities	s/equipment. Groups over 25 may be charged extra for additional actual costs.
SITE LEVEL: APPLICATIO	N APPROVAL
1. Site Calendar Clear Yes No	
2. This application is approved at the site level: Yes No_	Reason:
Administrator:	10: 11/27/18
DISTRICT LEVEL: 1. Verification of current Certificate of Liability Insurance and endor	A. ∺
insured on file at the District Office: Yes No_ Pending	sement with Sierra-Plumas Joint Unified School District listed as additional
2. Facility use fee charged? NoYes (Amount) Po	d?
3. Security Deposit (\$100) Owed? No Yes Pd ?	
4. Key Deposit (\$100) Owed? No Yes Pd?	
5. Total Fees Collected: \$ Due:	Verified:
SUPERINTENDENT: 1. This application is approved. Yes No Superintendent	Date

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Phone: 530 993-1660

Dr. Merrill M. Grant, Superintendent PO Box 955, 109 Beckwith Road, Loyalton CA 96118

FAX: 530 993-0828

Cost Development

Name of Organization: USWNIE	WIE FIRE	MOTECT	on district	
Description of activities to be conducted AND USE OF DRAMA ROM Fee Exempt Direct Cost/Non Profit **Attach 501 (c)(3) certificate if applicable WE RESPECTFULLY RE	DM OCEAS t Fa	SIONALLY FO	OR PRACTICAL!	SKINS TRAININ
Facility Location and Rooms/field	Hourly Rate	Total Hours	Fee	
		Subtotal \$	S	
			5	
Please make check payable to: Sierra-Plun	nas Joint Unifie	d School District		
Amount Paid \$	Check #		Date	
Balance Paid \$	Check #	30	Date	e e