

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**
 - b. Approval of proposed increase on Classified Salary Schedule per California Minimum Wage Law, Effective January 1, 2019**
 - c. 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

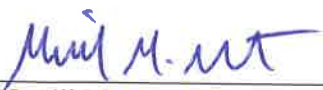
1. Next Regular Board Meeting will be held on January 8, 2019 at Sierra County Office of Education, 109 Beckwith Rd, Room 4, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
2. Suggested Agenda Items
 - a. _____
 - b. _____

M. ADJOURN

** enclosed

* handout

^^ County agenda backup



Dr. Merrill M. Grant, Superintendent

Balances through November						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,671,079.00	1,671,079.00	1,092,425.53	482,734.69	95,918.78
1115	Extra Duty Hourly	5,000.00	5,000.00		2,820.00	2,180.00
1120	Certificated Substitutes	26,394.00	26,394.00		25,834.81	559.19
1300	Certificated Superv/Admin Sala	227,403.00	227,403.00	132,652.38	94,751.70	1.08-
1310	Teacher In Charge/Head Teacher	4,002.00	4,002.00	7,000.00	3,000.00	5,998.00-
	Total for Object 1000	1,933,878.00	1,933,878.00	1,232,077.91	609,141.20	92,658.89
2100	Instructional Aides Salaries	208,195.00	208,195.00	122,780.62	53,175.98	32,238.40
2115	Inst. Aide Extra Duty				1,025.16	1,025.16-
2120	Instructional Aides Substitute	7,000.00	7,000.00		699.20	6,300.80
2200	Classified Support Salaries	313,324.00	313,324.00	167,596.43	122,141.17	23,586.40
2201	Bus Driver	63,695.00	63,695.00	33,905.66	13,278.93	16,510.41
2215	Classified Extra Duty	6,000.00	6,000.00		4,911.05	1,088.95
2220	Classified Support Substitute	35,000.00	35,000.00		12,739.16	22,260.84
2300	Classified Sup/Admin Salaries	89,367.00	89,367.00	50,555.75	36,786.25	2,025.00
2400	Clerical & Office Salaries	142,980.00	142,980.00	89,709.49	50,989.32	2,281.19
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00		1,379.70	3,620.30
2900	Other Classified Salaries	10,597.00	10,597.00	7,598.10	3,060.53	61.63-
2915	Other Classified Extra Duty				38.23	38.23-
	Total for Object 2000	881,158.00	881,158.00	472,146.05	300,224.68	108,787.27
3101	State Teachers Retirement Syst	439,596.00	439,596.00	192,179.61	91,657.43	155,758.96
3102	State Teachers Retirement Syst	8,784.00	8,784.00			8,784.00
3201	Public Employees Retirement Sy				193.25	193.25-
3202	Public Employees Retirement Sy	128,414.00	128,414.00	76,134.87	47,481.97	4,797.16
3311	OASDI-Certificated Positions	1,459.00	1,459.00		815.91	643.09
3312	OASDI-Classified Positions	53,909.00	53,909.00	28,213.56	17,875.82	7,819.62
3321	Medicare-Certificated Position	24,949.00	24,949.00	15,907.15	8,197.81	844.04
3322	Medicare-Classified Positions	12,624.00	12,624.00	6,598.26	4,187.10	1,838.64
3401	Health & Welfare -Certificated	444,077.00	444,077.00	307,966.89	143,667.43	7,557.32-
3402	Health & Welfare-Classified Po	184,059.00	184,059.00	128,264.08	85,188.17	29,393.25-
3501	State Unemployment Insurance-C	970.00	970.00	616.14	312.82	41.04
3502	State Unemployment Insurance-	450.00	450.00	235.91	149.69	64.40
3601	Workers' Compensation Insuranc	61,927.00	61,927.00	35,419.09	17,705.55	8,802.36
3602	Workers' Compensation Insuranc	29,892.00	29,892.00	13,982.96	8,873.27	7,035.77
3901	Other Benefits, Certificated P	31,582.00	31,582.00		14,398.08	17,183.92
3902	Other Benefits, Classified Pos				2,660.00	2,660.00-
	Total for Object 3000	1,422,692.00	1,422,692.00	805,518.52	443,364.30	173,809.18

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

Balances through November						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	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 Consumable Mat'l	5,000.00	5,000.00	528.86	5,699.65	1,228.51-
4302	Class Paper/Toner	9,500.00	9,500.00	274.46	7,926.21	1,299.33
4305	Other Student M&S	23,415.00	23,415.00	9,390.17	10,462.87	3,561.96
4320	Custodial Grounds Supplies	42,495.00	42,495.00	3,908.41	17,362.58	21,224.01
4330	Office Supplies	16,119.00	16,119.00	1,258.81	5,652.67	9,207.52
4350	Vehicle Maint. M&S	26,373.00	26,373.00	4,464.68	3,211.12	18,697.20
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			20,000.00
4400	Non-Capital Equipment (Up to \$	56,800.00	56,800.00	4,185.11	48,640.82	3,974.07
Total for Object 4000		364,577.00	344,577.00	48,559.02	145,736.74	150,281.24
5100	Subagreement for Services	176,461.00	176,461.00	92,749.97	66,250.03	17,461.00
5200	Travel & Conferences	63,256.00	63,256.00	11,041.34	22,883.24	29,331.42
5300	Dues & Membership	9,063.00	9,063.00	1,438.26	7,267.06	357.68
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		58,404.05	3,324.05-
5510	Power	91,652.00	91,652.00	67,939.29	22,017.71	1,695.00
5520	Garbage	12,813.00	12,813.00	4,716.90	1,092.30	7,003.80
5530	Water	64,350.00	64,350.00	34,447.52	16,552.47	13,350.01
5540	Propane	65,000.00	65,000.00	46,720.28	3,529.72	14,750.00
5590	Miscellaneous Utilities	15,500.00	15,500.00	12,000.00		3,500.00
5600	Rentals, Leases & Repairs	106,558.00	106,558.00	68,043.31	22,644.50	15,870.19
5800	Services & Operating Expense	4,300.00	4,300.00	1,350.00	300.00	2,650.00
5810	Legal Expenses	7,078.00	7,078.00	1,127.50		5,950.50
5812	Board Election Expense	2,500.00	2,500.00		1,000.00	1,500.00
5840	Audit Expense	17,000.00	17,000.00	12,600.00	5,000.00	600.00-
5860	Solid Waste Tax	12,161.00	12,161.00		10,569.32	1,591.68
5890	Contracts/Servic	638,277.00	638,277.00	334,964.63	233,789.97	69,522.40
5899	SCOE Interagency Reimburse			11,758.12	1,335.66	13,093.78-
5900	Communications	3,875.00	3,875.00		2,965.25	909.75
5910	Telephone-Monthly Service	17,252.00	17,252.00	6,137.55	1,802.45	9,312.00
5920	T Lines	4,800.00	4,800.00			4,800.00
5990	Other Communications	225.00	225.00		229.69	4.69-
Total for Object 5000		1,367,201.00	1,367,201.00	707,034.67	477,633.42	182,532.91
6400	Equipment	100,957.00	120,957.00		119,076.94	1,880.06

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

Balances through November						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
6500	Equipment Replacement	66,625.00	66,625.00			66,625.00
	Total for Object 6000	167,582.00	187,582.00	.00	119,076.94	68,505.06
7110	Out-of-State Tuition	104,450.00	104,450.00			104,450.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	78,590.00	78,590.00			78,590.00
	Total for Object 7000	183,040.00	183,040.00	.00	.00	183,040.00
	Total for Fund 01 and Expense accounts	6,320,128.00	6,320,128.00	3,265,336.17	2,095,177.28	959,614.55
Fund 13 - Cafeteria						
2200	Classified Support Salaries	74,507.00	74,507.00	53,322.64	21,178.11	6.25
2215	Classified Extra Duty	500.00	500.00		511.08	11.08-
2220	Classified Support Substitute	1,250.00	1,250.00		130.96	1,119.04
	Total for Object 2000	76,257.00	76,257.00	53,322.64	21,820.15	1,114.21
3202	Public Employees Retirement Sy	10,113.00	10,113.00	7,223.30	3,175.73	286.03-
3312	OASDI-Classified Positions	4,568.00	4,568.00	3,193.69	1,304.72	69.59
3322	Medicare-Classified Positions	1,069.00	1,069.00	746.92	305.13	16.95
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	12,275.62	5,260.98	.40
3502	State Unemployment Insurance-	39.00	39.00	26.67	10.89	1.44
3602	Workers' Compensation Insuranc	2,529.00	2,529.00	1,582.81	646.61	299.58
	Total for Object 3000	35,855.00	35,855.00	25,049.01	10,704.06	101.93
4340	Food Service	9,011.00	9,011.00	3,729.20	1,203.52	4,078.28
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00		2,343.23	2,656.77
4700	Food	54,580.00	54,580.00	31,905.98	18,844.33	3,829.69
	Total for Object 4000	68,591.00	68,591.00	35,635.18	22,391.08	10,564.74
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	4,000.00	4,000.00		2,500.00	1,500.00
5800	Services & Operating Expense	1,256.00	1,256.00	400.00		856.00
5890	Contracts/Servic	800.00	800.00		334.00	466.00
5900	Communications	421.00	421.00			421.00
	Total for Object 5000	7,187.00	7,187.00	400.00	2,834.00	3,953.00
	Total for Fund 13 and Expense accounts	187,890.00	187,890.00	114,406.83	57,749.29	15,733.88
Fund 40 - Dist Build						
6500	Equipment Replacement			11,824.07	196,897.37	208,721.44-

Balances through November						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	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

ENROLLMENT BY SCHOOL MONTH 2018-2019

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

Month	1	2	3	4	5	6	7	8	9	10
September	197	60	106	26	21	2	included in site #			412
October	198	58	107	27	22	1	included in site #			413
November	199	58	107	28	23	2	included in site #			417
December							included in site #			0
January							included in site #			0
February							included in site #			0
March							included in site #			0
April							included in site #			0
May							included in site #			0
June							included in site #			0

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

Enrollment difference from June 8, 2018, to
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*
- f. Board Policy 4114—Transfers, *revisions*
- g. Board Policy 5141.6—School Health Services, *revisions*
- h. NEW Administrative Regulation 5141.6—School Health Services
- i. Board Policy 5144.1—Suspension and Expulsion/Due Process, *revisions*
- j. Administrative Regulation 5144.1—Suspension and Expulsion/Due Process, *revisions*
- k. Board Policy 6145.2—Athletic Competition, *revisions*
- l. Administrative Regulation 6145.2—Athletic Competition, *revisions*
- m. Board Bylaw 9110—Terms of Office, *revisions*

G. ADVANCED PLANNING

- 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

H. ADJOURN at 7:45pm
HALL/DRYDEN
5/0

Jenny Gant, Clerk

Dr. Merrill M. Grant, Superintendent

Checks Dated 11/01/2018 through 11/30/2018

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	AT&T	01-5910	PHONE SERVICES		107.69
00082869	11/13/2018	B & C TRUEVALUE HOME CENTER	Reissued			53.33 *
		Reissued on 11/14/2018				
00082870	11/13/2018	ROBIN BOLLE	01-5200	HOTEL/PER DIEM/MILEAGE		173.31
00082871	11/13/2018	CENGAGE LEARNING	01-4100	Textbooks		5,326.57
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	3,600.91
00082873	11/13/2018	CMC-ASILOMAR	01-5200	REGISTRATION		175.00
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		198.50
00082876	11/13/2018	HOLDREGE & KULL	40-6500	CONCRETE TESTING		720.00
00082877	11/13/2018	SHARIE JACKOWIAK	01-5890	DMV PHYSICAL		149.60
00082878	11/13/2018	BARBARA JAQUEZ	01-5890	WEBSITE SOFTWARE		88.00
00082879	11/13/2018	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00082880	11/13/2018	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	3,586.57	
			01-5899	ELECTRIC - LOYALTON SITES	154.80	3,741.37
00082881	11/13/2018	MADDEN PLUMBING & HEATING, INC.	01-5600	HEATER DIAGNOSE		449.00
00082882	11/13/2018	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		223.29
00082883	11/13/2018	MIKE MOORE	76-9576	H/W REIMBURSEMENT		753.47
00082884	11/13/2018	NATIONAL SCIENCE TEACHERS ASSOCIATION, CONFERENCE DEPT.	01-5200	REGISTRATION		190.00
00082885	11/13/2018	NORTHAM DISTRIBUTING, INC.	13-4700	CAFE FOOD/SUPPLIES		470.90
00082886	11/13/2018	NSADA	01-5300	NSADA Registration		30.00
00082887	11/13/2018	PLUMAS SANITATION	01-5890	PORTA-POTTY		12.64
00082888	11/13/2018	USPS	01-5900	Postage		600.00
00082889	11/13/2018	PRO PACIFIC FRESH	13-4700	FOOD AND SUPPLIES		61.98
00082890	11/13/2018	GLEN SABOL	40-6500	BOILER PROJECT INSPECTOR		3,060.00
00082891	11/13/2018	SCHOOL SPECIALTY	01-4301	supplies		216.37
00082892	11/13/2018	SCHOOL PATHWAYS LLC	01-5800	REPORT WRITER		150.00
00082893	11/13/2018	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00082894	11/13/2018	SIERRA HARDWARE	01-4320	MAINTENANCE SUPPLIES		143.57
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	

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

ESCAPE ONLINE

Checks Dated 11/01/2018 through 11/30/2018

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	

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ESCAPE ONLINE

Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check 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 FOODSERVICE, INC.	13-4340	CAFETERIA - FOOD AND SUPPLIES	89.74	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	808.54	898.28
00082903	11/13/2018	VOYAGER 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 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

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

Attendance:	2013/2014 P2	2014/2015 P2	2015/2016 P2	2016/2017 P2	2017/2018 P2	2018/19 Proj
Downieville Elementary	29.17	27.55	21.29	21.97	24.73	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

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

Federal Revenue

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

<u>Funding Description</u>	Favorable (Unfavorable)
• Title IV, Pt. A	\$10,000
• Small Rural Achievement/REAP	<u>\$ 147</u>
Net Change	\$10,147

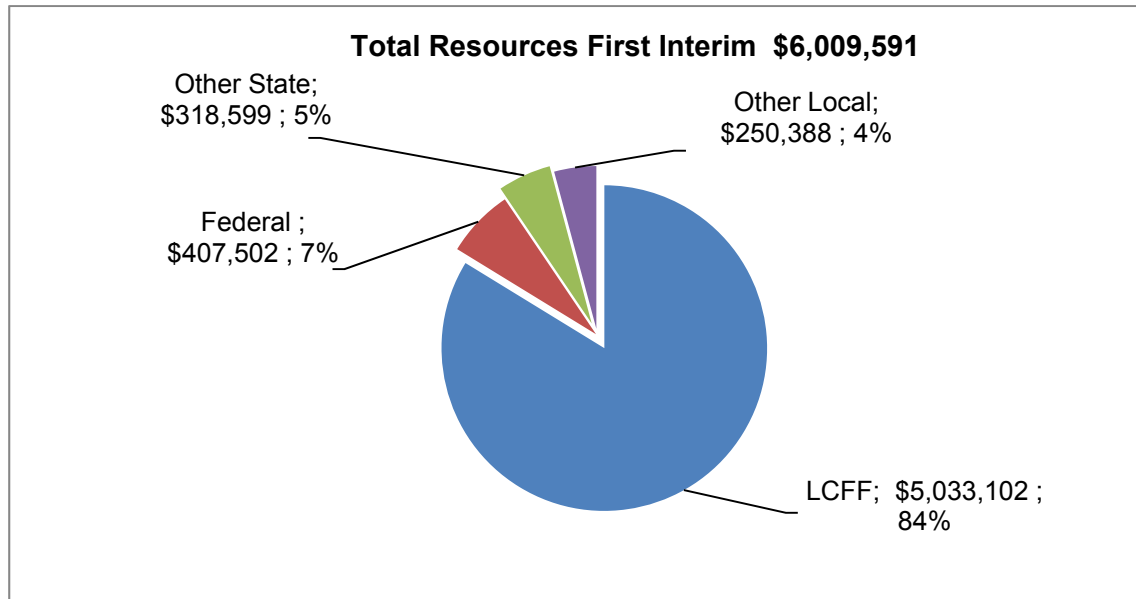
Other State Revenue

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

<u>Funding Description</u>	Favorable (Unfavorable)	<u>Comment</u>
• 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> Actuals	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

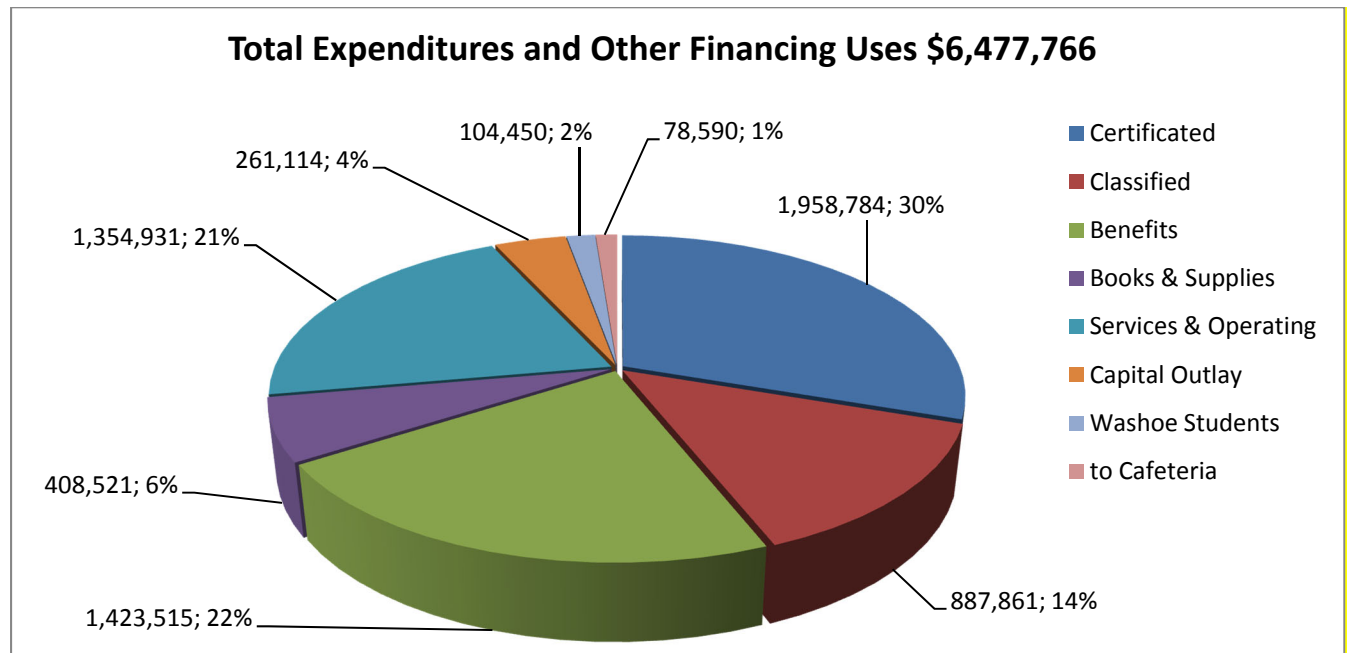


General Fund Expenditures and Financing Uses:

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

Expenditures:

Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Unaudited Actuals	2018-2019 Budget	2018-2019 First Interim
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 & Operating	909,514	837,008	999,441	1,134,748	1,356,264	1,354,931
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 Reserve	37,193	-0-	-0-	230,000	-0-	-0-
Trfr to Cafeteria	112,888	47,368	56,453	58,692	78,590	78,590
Trfr to Capital Projects	-0-	41,048	275,000	-0-	-0-	-0-
Total	\$5,027,152	5,235,510	5,905,083	\$6,101,003	\$6,219,496	\$6,477,766



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

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2013-14 Actual	526,777*	3,022,867
2014-15 Actual	628,784	3,651,651
2015-16 Actual	379,233	4,030,882
2016-17 Actual	(441,176)	3,589,706
2017-18 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

<i>Planning Factor</i>	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)

Personnel FTE

Certificated	27.24
Administration	1.85 note: LES site administrator contracted services through Sierra COE
Classified Mgmt.	1.00
Classified	26.30
Confidential	1.00
TOTAL	57.39 FTE

Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

	Year:	Unrestricted				Restricted				Total			
		18/19		Pos (Neg)	%	18/19		Pos (Neg)	%	18/19		Pos (Neg)	%
		Adopted	First Interim			Adopted	First Interim			Adopted	First Interim		
Period:	Budget	First Interim	Difference	Change	Budget	First Interim	Difference	Change	Budget	First Interim	Difference	Change	
Revenues													
LICFF Revenue	8010-8099	5,109,587	5,033,102	(76,485)	-1.50%	-	-	-	-	5,109,587	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%	397,355	407,502	10,147	2.55%
State Revenues	8300-8599	173,536	143,398	(30,138)	-17.37%	173,286	175,201	1,915	1.11%	346,822	318,599	(28,223)	-8.14%
Local Revenues	8600-8799	233,784	233,784	-	0.00%	16,604	16,604	-	0.00%	250,388	250,388	-	0.00%
Total Revenues		5,812,261	5,705,638	(106,623)	-1.83%	291,891	303,953	12,062	4.13%	6,104,152	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%	1,933,878	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%	881,158	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%	1,422,692	1,423,515	823	0.06%
Materials & Supplies	4000-4999	310,014	341,017	31,003	10.00%	54,563	67,504	12,941	23.72%	364,577	408,521	43,944	12.05%
Operating Expenditures	5000-5999	1,296,483	1,281,645	(14,838)	-1.14%	70,718	73,286	2,568	3.63%	1,367,201	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%	167,582	261,114	93,532	55.81%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-	-	104,450	104,450	-	0.00%
Other Outgo	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%	6,241,538	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%	(137,386)	(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%	-	-	-	-	78,590	78,590	-	0.00%
Total Other Sources		(378,097)	(366,997)	11,100	-2.94%	299,507	288,407	(11,100)	-3.71%	(78,590)	(78,590)	-	0.00%
Change in Fund Bal		(115,344)	(344,266)	(228,922)	198.47%	(100,632)	(123,909)	(23,277)	23.13%	(215,976)	(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%	3,690,338	3,785,397	95,059	2.58%
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,589,706	3,661,488	71,782	2.00%	100,632	123,909	23,277	23.13%	3,690,338	3,785,397	95,059	2.58%
End Fund Bal		3,474,362	3,317,222	(157,140)	-4.52%	-	-	-	-	3,474,362	3,317,222	(157,140)	-4.52%
Non Spendable		3,400	3,400	-	-	3,400	3,400	-	-	3,400	3,400	-	-
Restricted		-	-	-	-	-	-	-	-	-	-	-	-
Comitted		694,990	694,990	-	0.00%	-	-	-	-	694,990	694,990	-	0.00%
Assigned		-	295,756	295,756	-	-	-	-	-	-	295,756	295,756	-
REU		625,000	650,000	25,000	-	-	-	-	-	625,000	650,000	25,000	4.00%
Unassigned		2,150,972	1,673,076	(452,896)	-21.06%	-	-	-	-	2,150,972	1,673,076	(452,896)	-21.06%

REU is: 9.9% 10.0%

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/O.
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 changes.
5	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 <\$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

Materiality Threshold	
\$:	0
%:	0%

		2018/19 <i>Budget</i>			2019/20 <i>MYP</i>			2020/21 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Funding	8010-8099	5,033,102	-	5,033,102	5,392,468	-	5,392,468	5,499,024	-	5,499,024
Federal Revenues	8100-8299	295,354	112,148	407,502	80,000	112,148	192,148	80,000	112,148	192,148
State Revenues	8300-8599	143,398	175,201	318,599	143,398	175,201	318,599	143,398	175,201	318,599
Local Revenues	8600-8799	233,784	16,604	250,388	233,784	1,604	235,388	233,784	1,604	235,388
Contributions	8980-8999	(288,407)	288,407	-	(305,917)	305,917	-	(310,619)	310,619	-
Total 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
Expenditures										
Certificated 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
Classified Salaries	2000-2999	811,164	76,697	887,861	822,627	80,365	902,992	832,311	82,705	915,016
Benefits & 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
Materials & Supplies	4000-4999	341,017	67,504	408,521	310,014	67,504	377,518	310,014	67,504	377,518
Operating 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
Capital Outlay	6000-6599	106,782	154,332	261,114	106,782	52,300	159,082	106,782	52,300	159,082
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(4,640)	4,640	-	(4,640)	4,640	-	(4,640)	4,640	-
Transfers Out	7600-7629	78,590	-	78,590	78,590	-	78,590	78,590	-	78,590
Total Expenditures		5,761,497	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)
Change 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
Adjustments		-	-	-	-	-	-	-	-	-
Adj 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
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Committed		694,990	-	694,990	694,990	-	694,990	694,990	-	694,990
Assigned		295,756	-	295,756	308,275	-	308,275	292,148	-	292,148
REU		650,000	-	650,000	650,000	-	650,000	650,000	-	650,000
Unassigned		1,673,076	-	1,673,076	1,429,540	-	1,429,540	1,273,962	-	1,273,962

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	(76,485.00)	-1.5%
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		
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,297.00)	(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		
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								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(299,507.00)	(299,507.00)	0.00	(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								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,589,706.00	3,589,706.00		3,661,488.00	71,782.00	2.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,589,706.00	3,589,706.00		3,661,488.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,589,706.00	3,589,706.00		3,661,488.00		
2) Ending Balance, June 30 (E + F1e)			3,474,362.00	3,474,362.00		3,317,222.00		
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	0000	9760				694,990.00		
d) Assigned								
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			2,150,972.00	2,150,972.00		1,673,076.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,991,738.00	1,991,738.00	1,125,368.00	2,013,877.00	22,139.00	1.1%
Education Protection Account State Aid - Current Year		8012	403,337.00	403,337.00	53,114.00	334,547.00	(68,790.00)	-17.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	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		8041	2,714,512.00	2,714,512.00	54,173.03	2,684,678.00	(29,834.00)	-1.1%
Unsecured Roll Taxes		8042	0.00	0.00	636.34	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	75.06	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,109,587.00	5,109,587.00	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	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	(76,485.00)	-1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	295,354.00	295,354.00	0.00	295,354.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			295,354.00	295,354.00	0.00	295,354.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	146,843.00	146,843.00	0.00	85,591.00	(61,252.00)	-41.7%
Lottery - Unrestricted and Instructional Materials		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						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			173,536.00	173,536.00	9,081.91	143,398.00	(30,138.00)	-17.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	3,554.50	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	17,869.24	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	54,208.27	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
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%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			233,784.00	233,784.00	81,548.67	233,784.00	0.00	0.0%
TOTAL, REVENUES			5,812,261.00	5,812,261.00	1,332,822.66	5,705,638.00	(106,623.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated 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	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	231,405.00	231,405.00	77,801.36	241,405.00	(10,000.00)	-4.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,764,986.00	1,764,986.00	398,304.55	1,842,693.00	(77,707.00)	-4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	135,351.00	135,351.00	23,874.70	131,633.00	3,718.00	2.7%
Classified Support Salaries		2200	418,019.00	418,019.00	114,092.30	431,522.00	(13,503.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	89,367.00	89,367.00	29,429.00	89,251.00	116.00	0.1%
Clerical, Technical and Office Salaries		2400	147,980.00	147,980.00	39,844.52	147,600.00	380.00	0.3%
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)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	280,791.00	280,791.00	60,277.36	293,176.00	(12,385.00)	-4.4%
PERS		3201-3202	115,310.00	115,310.00	33,978.07	118,341.00	(3,031.00)	-2.6%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	84,341.00	84,341.00	21,169.63	86,399.00	(2,058.00)	-2.4%
Unemployment Insurance		3401-3402	578,121.00	578,121.00	158,250.23	608,752.00	(30,631.00)	-5.3%
Workers' Compensation		3501-3502	1,294.00	1,294.00	311.66	1,336.00	(42.00)	-3.2%
OPEB, Allocated		3601-3602	83,821.00	83,821.00	17,764.99	77,394.00	6,427.00	7.7%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		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								
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%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	644,358.00	224,327.56	644,984.00	(626.00)	-0.1%
Communications		5900	26,152.00	26,152.00	4,289.70	18,702.00	7,450.00	28.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,296,483.00	1,296,483.00	412,222.40	1,281,645.00	14,838.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	86,298.00	86,298.00	68,542.56	91,782.00	(5,484.00)	-6.4%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			101,298.00	101,298.00	68,542.56	106,782.00	(5,484.00)	-5.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,297.00)	(4,297.00)	0.00	(4,640.00)	343.00	-8.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,297.00)	(4,297.00)	0.00	(4,640.00)	343.00	-8.0%
TOTAL, EXPENDITURES			5,549,508.00	5,549,508.00	1,499,130.58	5,682,907.00	(133,399.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(299,507.00)	(299,507.00)	0.00	(288,407.00)	11,100.00	-3.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(299,507.00)	(299,507.00)	0.00	(288,407.00)	11,100.00	-3.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(378,097.00)	(378,097.00)	0.00	(366,997.00)	11,100.00	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	102,001.00	102,001.00	1,869.84	112,148.00	10,147.00	9.9%
3) Other State Revenue		8300-8599	173,286.00	173,286.00	9,763.66	175,201.00	1,915.00	1.1%
4) Other Local Revenue		8600-8799	16,604.00	16,604.00	1,349.74	16,604.00	0.00	0.0%
5) TOTAL, REVENUES			291,891.00	291,891.00	12,983.24	303,953.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	168,892.00	168,892.00	17,723.08	116,091.00	52,801.00	31.3%
2) Classified Salaries		2000-2999	79,844.00	79,844.00	12,444.15	76,697.00	3,147.00	3.9%
3) Employee Benefits		3000-3999	247,432.00	247,432.00	14,728.32	223,719.00	23,713.00	9.6%
4) Books and Supplies		4000-4999	54,563.00	54,563.00	29,509.79	67,504.00	(12,941.00)	-23.7%
5) Services and Other Operating Expenditures		5000-5999	70,718.00	70,718.00	34,967.28	73,286.00	(2,568.00)	-3.6%
6) Capital Outlay		6000-6999	66,284.00	66,284.00	50,534.38	154,332.00	(88,048.00)	-132.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,297.00	4,297.00	0.00	4,640.00	(343.00)	-8.0%
9) TOTAL, EXPENDITURES			692,030.00	692,030.00	159,907.00	716,269.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(400,139.00)	(400,139.00)	(146,923.76)	(412,316.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	299,507.00	299,507.00	0.00	288,407.00	(11,100.00)	-3.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			299,507.00	299,507.00	0.00	288,407.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,632.00)	(100,632.00)	(146,923.76)	(123,909.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,632.00	100,632.00		123,909.00	23,277.00	23.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,632.00	100,632.00		123,909.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,632.00	100,632.00		123,909.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	67,504.00	67,504.00	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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	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			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		
Lottery - Unrestricted and Instructional Materi		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								
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	154,911.00	154,911.00	0.00	154,911.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			173,286.00	173,286.00	9,763.66	175,201.00	1,915.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	16,604.00	16,604.00	1,349.74	16,604.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,604.00	16,604.00	1,349.74	16,604.00	0.00	0.0%
TOTAL, REVENUES			291,891.00	291,891.00	12,983.24	303,953.00	12,062.00	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	168,892.00	168,892.00	17,723.08	116,091.00	52,801.00	31.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			168,892.00	168,892.00	17,723.08	116,091.00	52,801.00	31.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	79,844.00	79,844.00	12,444.15	76,697.00	3,147.00	3.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79,844.00	79,844.00	12,444.15	76,697.00	3,147.00	3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	167,589.00	167,589.00	2,729.02	159,237.00	8,352.00	5.0%
PERS		3201-3202	13,104.00	13,104.00	2,235.79	12,796.00	308.00	2.4%
OASDI/Medicare/Alternative		3301-3302	8,600.00	8,600.00	1,192.23	7,489.00	1,111.00	12.9%
Health and Welfare Benefits		3401-3402	50,015.00	50,015.00	7,664.64	38,353.00	11,662.00	23.3%
Unemployment Insurance		3501-3502	126.00	126.00	15.08	98.00	28.00	22.2%
Workers' Compensation		3601-3602	7,998.00	7,998.00	891.56	5,746.00	2,252.00	28.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			247,432.00	247,432.00	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	90.9%
Materials and Supplies		4300	24,888.00	24,888.00	6,637.42	27,850.00	(2,962.00)	-11.9%
Noncapitalized Equipment		4400	5,800.00	5,800.00	21,181.64	37,154.00	(31,354.00)	-540.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,563.00	54,563.00	29,509.79	67,504.00	(12,941.00)	-23.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	28,670.00	28,670.00	10,267.38	23,966.00	4,704.00	16.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,982.00	3,982.00	1,568.52	3,982.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,108.00	1,108.00	194.79	1,108.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,958.00	36,958.00	22,936.59	44,230.00	(7,272.00)	-19.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,718.00	70,718.00	34,967.28	73,286.00	(2,568.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,659.00	14,659.00	50,534.38	50,500.00	(35,841.00)	-244.5%
Equipment Replacement		6500	51,625.00	51,625.00	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 Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,297.00	4,297.00	0.00	4,640.00	(343.00)	-8.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,297.00	4,297.00	0.00	4,640.00	(343.00)	-8.0%
TOTAL, EXPENDITURES			692,030.00	692,030.00	159,907.00	716,269.00	(24,239.00)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	299,507.00	299,507.00	0.00	288,407.00	(11,100.00)	-3.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			299,507.00	299,507.00	0.00	288,407.00	(11,100.00)	-3.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			299,507.00	299,507.00	0.00	288,407.00	11,100.00	-3.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	(76,485.00)	-1.5%
2) Federal Revenue		8100-8299	397,355.00	397,355.00	1,869.84	407,502.00	10,147.00	2.6%
3) Other State Revenue		8300-8599	346,822.00	346,822.00	18,845.57	318,599.00	(28,223.00)	-8.1%
4) Other Local Revenue		8600-8799	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		1000-1999	1,933,878.00	1,933,878.00	416,027.63	1,958,784.00	(24,906.00)	-1.3%
2) Classified Salaries		2000-2999	881,158.00	881,158.00	221,731.93	887,861.00	(6,703.00)	-0.8%
3) Employee Benefits		3000-3999	1,422,692.00	1,422,692.00	323,538.34	1,423,515.00	(823.00)	-0.1%
4) Books and Supplies		4000-4999	364,577.00	364,577.00	131,473.06	408,521.00	(43,944.00)	-12.1%
5) Services and Other Operating Expenditures		5000-5999	1,367,201.00	1,367,201.00	447,189.68	1,354,931.00	12,270.00	0.9%
6) Capital Outlay		6000-6999	167,582.00	167,582.00	119,076.94	261,114.00	(93,532.00)	-55.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			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								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(78,590.00)	(78,590.00)	0.00	(78,590.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(215,976.00)	(215,976.00)	(313,231.68)	(468,175.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,690,338.00	3,690,338.00		3,785,397.00	95,059.00	2.6%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,690,338.00	3,690,338.00		3,785,397.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,690,338.00	3,690,338.00		3,785,397.00		
2) Ending Balance, June 30 (E + F1e)			3,474,362.00	3,474,362.00		3,317,222.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	3,400.00	3,400.00		3,400.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		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		
	0000	9760				694,990.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		295,756.00		
	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 Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,991,738.00	1,991,738.00	1,125,368.00	2,013,877.00	22,139.00	1.1%
Education Protection Account State Aid - Current Year		8012	403,337.00	403,337.00	53,114.00	334,547.00	(68,790.00)	-17.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	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		8041	2,714,512.00	2,714,512.00	54,173.03	2,684,678.00	(29,834.00)	-1.1%
Unsecured Roll Taxes		8042	0.00	0.00	636.34	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	75.06	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,109,587.00	5,109,587.00	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	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,109,587.00	5,109,587.00	1,242,192.08	5,033,102.00	(76,485.00)	-1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	295,354.00	295,354.00	0.00	295,354.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	67,504.00	67,504.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	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								
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 Materials		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	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	154,911.00	154,911.00	0.00	154,911.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			346,822.00	346,822.00	18,845.57	318,599.00	(28,223.00)	-8.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	3,554.50	6,500.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	17,869.24	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,284.00	207,284.00	54,208.27	207,284.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	16,604.00	16,604.00	7,266.40	16,604.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,388.00	250,388.00	82,898.41	250,388.00	0.00	0.0%
TOTAL, REVENUES			6,104,152.00	6,104,152.00	1,345,805.90	6,009,591.00	(94,561.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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)	-4.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,933,878.00	1,933,878.00	416,027.63	1,958,784.00	(24,906.00)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	215,195.00	215,195.00	36,318.85	208,330.00	6,865.00	3.2%
Classified Support Salaries		2200	418,019.00	418,019.00	114,092.30	431,522.00	(13,503.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	89,367.00	89,367.00	29,429.00	89,251.00	116.00	0.1%
Clerical, Technical and Office Salaries		2400	147,980.00	147,980.00	39,844.52	147,600.00	380.00	0.3%
Other Classified Salaries		2900	10,597.00	10,597.00	2,047.26	11,158.00	(561.00)	-5.3%
TOTAL, CLASSIFIED SALARIES			881,158.00	881,158.00	221,731.93	887,861.00	(6,703.00)	-0.8%
EMPLOYEE BENEFITS								
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)	-2.1%
OASDI/Medicare/Alternative		3301-3302	92,941.00	92,941.00	22,361.86	93,888.00	(947.00)	-1.0%
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)	-1.0%
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	0.0%
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			1,422,692.00	1,422,692.00	323,538.34	1,423,515.00	(823.00)	-0.1%
BOOKS AND SUPPLIES								
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	86.4%
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)	-12.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	6.8%
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		5800	681,316.00	681,316.00	247,264.15	689,214.00	(7,898.00)	-1.2%
Communications		5900	26,152.00	26,152.00	4,289.70	18,702.00	7,450.00	28.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,367,201.00	1,367,201.00	447,189.68	1,354,931.00	12,270.00	0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,957.00	100,957.00	119,076.94	142,282.00	(41,325.00)	-40.9%
Equipment Replacement		6500	66,625.00	66,625.00	0.00	118,832.00	(52,207.00)	-78.4%
TOTAL, CAPITAL OUTLAY			167,582.00	167,582.00	119,076.94	261,114.00	(93,532.00)	-55.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,241,538.00	6,241,538.00	1,659,037.58	6,399,176.00	(157,638.00)	-2.5%

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,500.00	82,500.00	4,181.43	82,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,850.00	5,850.00	0.00	5,850.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,950.00	20,950.00	643.53	20,950.00	0.00	0.0%
5) TOTAL, REVENUES			109,300.00	109,300.00	4,824.96	109,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,257.00	76,257.00	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	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,187.00	7,187.00	2,834.00	7,187.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			187,890.00	187,890.00	45,357.85	187,890.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,590.00)	(78,590.00)	(40,532.89)	(78,590.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,590.00	78,590.00	0.00	78,590.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(40,532.89)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
Child Nutrition 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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	76,257.00	76,257.00	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	0.0%
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%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,011.00	9,011.00	1,113.78	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	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	710.00	710.00	0.00	710.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	4,000.00	2,500.00	4,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,056.00	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								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			187,890.00	187,890.00	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) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			78,590.00	78,590.00	0.00	78,590.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			78,590.00	78,590.00	0.00	78,590.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		8000-8999	0.00	0.00	193,117.37	227,811.00	(227,811.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	193,117.37	227,811.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(193,117.37)	(227,811.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(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	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		227,811.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		227,811.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8261	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	59,705.00	(59,705.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	193,117.37	168,106.00	(168,106.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	193,117.37	227,811.00	(227,811.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	193,117.37	227,811.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	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		
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,000.00	6,000.00	0.00	6,000.00		
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								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	3,230.77	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

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

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

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

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

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

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

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

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,949,908.75	4,101,597.84	4,256,028.43	4,144,959.21	3,749,355.43	3,617,539.05	3,414,051.99	2,989,840.84
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		281,342.00	281,342.00	334,456.00	281,342.00	295,300.00	295,300.00	150,000.00	150,000.00
Property Taxes			63,710.08				65,000.00		
Miscellaneous Funds					216.00	19,622.00		95,000.00	
Federal Revenue			1,653.84		18,845.57		125,000.00		75,000.00
Other State Revenue				24,566.42	55,092.52	392.00	5,000.00	65,000.00	
Other Local Revenue		1,525.00	1,714.47						
Interfund Transfers In									
All Other Financing Sources									
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
C. DISBURSEMENTS									
Certificated Salaries		21,290.34	19,990.34	185,309.51	189,437.44	193,113.57	195,250.00	225,750.00	225,750.00
Classified Salaries		34,224.52	43,623.80	69,494.57	74,389.04	78,492.75	95,250.00	95,250.00	95,250.00
Employee Benefits		44,550.94	38,155.24	117,294.35	123,537.81	119,825.96	135,500.00	135,500.00	135,500.00
Books and Supplies		(66.82)	35,999.81	28,903.80	66,636.27	14,263.68	0.00	75,000.00	75,000.00
Services		93,639.37	90,041.44	25,613.86	237,895.01	30,443.74	125,750.00	125,750.00	48,750.00
Capital Outlay			12,486.58	44,083.83	62,506.53				
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		193,638.35	240,297.21	470,699.92	754,402.10	436,139.70	693,787.06	657,250.00	580,250.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury		0.00							
Accounts Receivable		24,972.01	846.16		(783.36)	1,003.57		(15,038.38)	(5,483.00)
Due From Other Funds			19,252.53						
Stores									
Prepaid Expenditures					(5,526.00)				
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		24,972.01	20,098.69	0.00	(6,309.36)	1,003.57	0.00	(15,038.38)	(5,483.00)
Liabilities and Deferred Inflows									
Accounts Payable		(37,488.43)	(26,208.72)	(608.28)	(9,611.59)	11,994.25		61,922.77	
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		(37,488.43)	(26,208.72)	(608.28)	(9,611.59)	11,994.25	0.00	61,922.77	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		62,460.44	46,307.41	608.28	3,302.23	(10,990.68)	0.00	(76,961.15)	(5,483.00)
E. NET INCREASE/DECREASE (B - C + D)		151,689.09	154,430.59	(111,069.22)	(395,603.78)	(131,816.38)	(203,487.06)	(424,211.15)	(380,733.00)
F. ENDING CASH (A + E)		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	2,629,107.84
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	2,629,107.84	2,336,357.84	4,254,091.14	3,693,879.94				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment			129,342.00					
Property Taxes	150,000.00	2,500,000.00		55,967.92			2,348,424.00	2,348,424.00
Miscellaneous Funds							0.00	2,684,678.00
Federal Revenue	95,000.00	95,000.00	50,000.00	51,010.16			407,502.00	407,502.00
Other State Revenue		45,000.00		54,753.43			318,599.00	318,599.00
Other Local Revenue	48,000.00		49,097.59				250,388.00	250,388.00
Interfund Transfers In							0.00	0.00
Interfund Transfers Out							0.00	0.00
All Other Financing Sources	293,000.00	2,640,000.00	228,439.59	161,731.51	0.00	0.00	6,009,591.00	6,009,591.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	225,750.00	225,750.00	225,750.00	25,642.80			1,958,784.00	1,958,784.00
Classified Salaries	115,750.00	95,250.00	78,550.00	12,336.32			887,861.00	887,861.00
Employee Benefits	145,750.00	145,749.70	250,000.00	32,151.00			1,423,515.00	1,423,515.00
Books and Supplies	46,250.00	25,000.00	41,534.26				408,521.00	408,521.00
Services	52,250.00	225,000.00	100,500.00	199,297.58			1,354,931.00	1,354,931.00
Capital Outlay							261,114.00	261,114.00
Other Outgo			78,590.00	104,450.00			104,450.00	104,450.00
Interfund Transfers Out							78,590.00	78,590.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	585,750.00	716,749.70	774,924.26	373,877.70	0.00	0.00	6,477,766.00	6,477,766.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable		(5,517.00)					0.00	
Due From Other Funds			(19,252.53)				0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets			5,526.00				0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	(5,517.00)	(13,726.53)	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	(5,517.00)	(13,726.53)	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)	(292,750.00)	1,917,733.30	(560,211.20)	(212,148.19)	0.00	0.00	(468,175.00)	(468,175.00)
F. ENDING CASH (A + E)	2,336,357.84	4,254,091.14	3,693,879.94	3,481,733.75				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							3,481,733.75	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		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
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,481,733.75	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
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		3,481,733.75	3,481,733.75	3,481,733.75	3,481,733.75				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
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							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,481,733.75	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
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,481,733.75	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2018 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since 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.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

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

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

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,477,766.00
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	All	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
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				632,570.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	78,590.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,672,690.00

		2018-19 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		400.18
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,175.35
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,174,454.78	12,955.57
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,174,454.78	12,955.57
B. Required effort (Line A.2 times 90%)	4,657,009.30	11,660.01
C. Current year expenditures (Line I.E and Line II.B)	5,672,690.00	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.

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 31,263.00
2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,238,897.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.74%

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. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	268,581.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	75,894.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,196.97
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	28.86
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	350,700.83
9. Carry-Forward Adjustment (Part IV, Line F)	(28,304.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	322,396.74

B. Base 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. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	222,675.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,600.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	38,506.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	116,562.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	831,232.03
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,871.14
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	187,890.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,690,801.17

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.67%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	350,700.83
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(133,277.18)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(52,090.57)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.92%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.9%) times Part III, Line B18); zero if positive	(56,608.17)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(56,608.17)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	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 request for Option 1, Option 2, or Option 3	2
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(28,304.09)

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	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%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,033,102.00	7.14%	5,392,468.00	1.98%	5,499,024.00
2. Federal Revenues	8100-8299	295,354.00	-72.91%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	143,398.00	0.00%	143,398.00	0.00%	143,398.00
4. Other Local Revenues	8600-8799	233,784.00	0.00%	233,784.00	0.00%	233,784.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(288,407.00)	6.07%	(305,917.00)	1.54%	(310,619.00)
6. Total (Sum lines A1 thru A5c)		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				1,842,693.00		1,867,668.00
b. Step & Column Adjustment				24,975.00		25,598.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,842,693.00	1.36%	1,867,668.00	1.37%	1,893,266.00
2. Classified Salaries						
a. Base Salaries				811,164.00		822,627.00
b. Step & Column Adjustment				11,463.00		9,684.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	811,164.00	1.41%	822,627.00	1.18%	832,311.00
3. Employee Benefits	3000-3999	1,199,796.00	0.65%	1,207,614.00	0.60%	1,214,874.00
4. Books and Supplies	4000-4999	341,017.00	-9.09%	310,014.00	0.00%	310,014.00
5. Services and Other Operating Expenditures	5000-5999	1,281,645.00	0.00%	1,281,645.00	0.00%	1,281,645.00
6. Capital Outlay	6000-6999	106,782.00	0.00%	106,782.00	0.00%	106,782.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,640.00)	0.00%	(4,640.00)	0.00%	(4,640.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	78,590.00	0.00%	78,590.00	0.00%	78,590.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,761,497.00	0.23%	5,774,750.00	0.74%	5,817,292.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(344,266.00)		(231,017.00)		(171,705.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,661,488.00		3,317,222.00		3,086,205.00
2. Ending Fund Balance (Sum lines C and D1)		3,317,222.00		3,086,205.00		2,914,500.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	694,990.00		694,990.00		694,990.00
d. Assigned	9780	295,756.00		308,275.00		292,148.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	650,000.00		650,000.00		650,000.00
2. Unassigned/Unappropriated	9790	1,673,076.00		1,429,540.00		1,273,962.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		3,317,222.00		3,086,205.00		2,914,500.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	650,000.00		650,000.00		650,000.00
c. Unassigned/Unappropriated	9790	1,673,076.00		1,429,540.00		1,273,962.00
<i>(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)</i>						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,323,076.00		2,079,540.00		1,923,962.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	112,148.00	0.00%	112,148.00	0.00%	112,148.00
3. Other State Revenues	8300-8599	175,201.00	0.00%	175,201.00	0.00%	175,201.00
4. Other Local Revenues	8600-8799	16,604.00	-90.34%	1,604.00	0.00%	1,604.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	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						
a. Base Salaries				116,091.00		91,811.00
b. Step & Column Adjustment				2,720.00		1,392.00
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	116,091.00	-20.91%	91,811.00	1.52%	93,203.00
2. Classified Salaries						
a. Base Salaries				76,697.00		80,365.00
b. Step & Column Adjustment				3,668.00		2,340.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	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
5. 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
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,640.00	0.00%	4,640.00	0.00%	4,640.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		716,269.00	-16.95%	594,870.00	0.79%	599,572.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(123,909.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		123,909.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		0.00		0.00		0.00

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,033,102.00	7.14%	5,392,468.00	1.98%	5,499,024.00
2. Federal Revenues	8100-8299	407,502.00	-52.85%	192,148.00	0.00%	192,148.00
3. Other State Revenues	8300-8599	318,599.00	0.00%	318,599.00	0.00%	318,599.00
4. Other Local Revenues	8600-8799	250,388.00	-5.99%	235,388.00	0.00%	235,388.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,009,591.00	2.15%	6,138,603.00	1.74%	6,245,159.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				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						
a. Base Salaries				887,861.00		902,992.00
b. Step & Column Adjustment				15,131.00		12,024.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	887,861.00	1.70%	902,992.00	1.33%	915,016.00
3. Employee Benefits	3000-3999	1,423,515.00	0.64%	1,432,578.00	0.57%	1,440,808.00
4. Books and Supplies	4000-4999	408,521.00	-7.59%	377,518.00	0.00%	377,518.00
5. Services and Other Operating Expenditures	5000-5999	1,354,931.00	0.00%	1,354,931.00	0.00%	1,354,931.00
6. Capital Outlay	6000-6999	261,114.00	-39.08%	159,082.00	0.00%	159,082.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	78,590.00	0.00%	78,590.00	0.00%	78,590.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,477,766.00	-1.67%	6,369,620.00	0.74%	6,416,864.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(468,175.00)		(231,017.00)		(171,705.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,785,397.00		3,317,222.00		3,086,205.00
2. Ending Fund Balance (Sum lines C and D1)		3,317,222.00		3,086,205.00		2,914,500.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	694,990.00		694,990.00		694,990.00
d. Assigned	9780	295,756.00		308,275.00		292,148.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	650,000.00		650,000.00		650,000.00
2. Unassigned/Unappropriated	9790	1,673,076.00		1,429,540.00		1,273,962.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,317,222.00		3,086,205.00		2,914,500.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	650,000.00		650,000.00		650,000.00
c. Unassigned/Unappropriated	9790	1,673,076.00		1,429,540.00		1,273,962.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,323,076.00		2,079,540.00		1,923,962.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		35.86%		32.65%		29.98%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		382.83		405.00		405.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,477,766.00		6,369,620.00		6,416,864.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,477,766.00		6,369,620.00		6,416,864.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		259,110.64		254,784.80		256,674.56
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		259,110.64		254,784.80		256,674.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
78I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	78,590.00	78,590.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	408.00	382.83		
Charter School	0.00	0.00		
Total ADA	408.00	382.83	-6.2%	Not Met
1st Subsequent Year (2019-20)				
District Regular	398.62	398.62		
Charter School	0.00	0.00		
Total ADA	398.62	398.62	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	398.62	398.62		
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 district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	420	413		
Charter School	0	0		
Total Enrollment	420	413	-1.7%	Met
1st Subsequent Year (2019-20)				
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		
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 accuracy of projections in this area.

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

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	383	413		
Charter School	0	0		
Total ADA/Enrollment	383	413	92.7%	Met
1st Subsequent Year (2019-20)				
District Regular	400	415		
Charter School	0	0		
Total ADA/Enrollment	400	415	96.4%	Met
2nd Subsequent Year (2020-21)				
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.

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2018-19)	4,980,475.00		
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 Loylton High School that are funded as NSS.

5. CRITERION: Salaries and Benefits

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

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

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

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

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	3,853,653.00	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.

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

Explanation:
(required if NOT met)

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

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	397,355.00	407,502.00	2.6%	No
1st Subsequent Year (2019-20)	181,641.00	192,148.00	5.8%	Yes
2nd Subsequent Year (2020-21)	181,641.00	192,148.00	5.8%	Yes

Explanation:
(required if Yes)

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

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	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

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:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

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 Expenditures (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 Total Operating Revenues and Expenditures to the Standard Percentage Range

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

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

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

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

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

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.

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed 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)

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

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 (information only) (Form 01CS, Criterion 7, Lines 2c/3e)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	35.9%	32.7%	30.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	12.0%	10.9%	10.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(344,266.00)	5,761,497.00	6.0%	Met
1st Subsequent Year (2019-20)	(231,017.00)	5,774,750.00	4.0%	Met
2nd Subsequent Year (2020-21)	(171,705.00)	5,817,292.00	3.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2018-19)		3,317,222.00	Met
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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2018-19)		3,481,733.75	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,477,766.00	6,369,620.00	6,416,864.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,477,766.00	6,369,620.00	6,416,864.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	259,110.64	254,784.80	256,674.56
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	259,110.64	254,784.80	256,674.56

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	650,000.00	650,000.00	650,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,673,076.00	1,429,540.00	1,273,962.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,323,076.00	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 (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 years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

DATA ENTRY: 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.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(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)

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out 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)

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

Project Information: N/A
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Unrestricted Revenue	Accrued Vacation	31,673

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

TOTAL:				31,673

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	19,674	31,673	0	0

Other Long-term Commitments (continued):

Total Annual Payments:	19,674	31,673	0	0
Has total annual payment increased over prior year (2017-18)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Budget year includes statutory contributions.

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

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

Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2014

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

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2018-19)	133,535.00	133,535.00
1st Subsequent Year (2019-20)	133,535.00	133,535.00
2nd Subsequent Year (2020-21)	133,535.00	133,535.00

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

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

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

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

d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

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

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section 57A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

Budget Adoption (Form 01CS, Item S7B)	First Interim

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

4. Comments:

N/A

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	25.4	26.2	26.2	26.2

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 2-5.

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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: End Date:

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 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	0

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
528,420	531,234	536,546	
76.0%	75.0%	75.0%	
1.0%	1.0%	1.0%	

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
23,575	22,720	21,802	
1.0%	1.0%	1.0%	

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

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

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

Certificated (Non-management) - Other

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

N/A

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

1a. Have any salary and benefit negotiations been settled since 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 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations 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: End Date:

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount Included for any tentative salary schedule Increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0	0	0

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
184,059	193,013	193,013
67.0%	67.0%	67.0%
1.0%	1.0%	1.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
7,152	7,091	6,579
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

N/A

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	4.9	3.9	3.9	3.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4,104

4. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	95,582	100,361	100,361
Percent of H&W cost paid by employer	74.0%	71.0%	71.0%
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	3,997	3,467	3,467
Percent change in step and column over prior year	2.0%	2.0%	2.0%

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.8(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Classified Salary Schedule

Position	A	B	C	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

Dr. Merrill M. Grant, Superintendent
Phone: 530 993-1660 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 DOWNIEVILLE
(Name of organization or group) (Name of school site)

ACTIVITY DESCRIPTION: EMT-1 COURSE

For A Single Meeting on:

_____, _____, _____ Hours: _____ to _____
(Day of the Week) (Month) (Date)

For A Series of Meetings:

Monday Tuesday Wednesday Thursday Friday Saturday Sunday OCCASIONAL

Beginning 1/3/19 Ending 3/3/19 Hours: 6 PM to 9 PM
(Date of first series) (Date of last series)

Check Facilities Needed:

- Multipurpose Room
- Classroom (How many? 1) ROOMS
- Library
- Boys Shower and Locker Room
- Girls Shower and Locker Room
- Gym
- Playfield
- Football Field - Game Use
- Football Field - Other Use
- Baseball Field
- Track
- Kitchen (Access to the refrigerator and freezer is restricted.)
- Other: _____

Check Equipment Needed:

- Folding Chairs (number: _____)
- Tables
- Other: _____

Use Purpose

- Non-profit youth only activity
- School activity
- Other EMT COURSE

Is the event opened to the public? Yes ___ No Attendance Expected: 10 Will paid entertainers, speakers, callers, etc. be used? Yes ___ No

Will anything be offered for sale? Yes ___ No Is an admission charge, donation, collection, dues or tuition fee required or solicited? Yes ___ No

A refundable security and key deposit is required for use of District facilities/equipment. Groups over 25 may be charged extra for additional actual costs.

APPLICATION APPROVAL

SITE LEVEL:

1. Site Calendar Clear Yes No ___

2. This application is approved at the site level: Yes No ___ Reason: _____

Administrator: Merrill M. Grant Date: 11/27/18

DISTRICT LEVEL:

1. Verification of current Certificate of Liability Insurance and endorsement with Sierra-Plumas Joint Unified School District listed as additional insured on file at the District Office: Yes No ___ Pending ___
2. Facility use fee charged? No ___ Yes ___ (Amount) _____ Pd? _____
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

Dr. Merrill M. Grant, Superintendent
 Phone: 530 993-1660 PO Box 955, 109 Beckwith Road, Loyalton CA 96118 FAX: 530 993-0828

Cost Development

Name of Organization: DOWNIEVILLE FIRE PROTECTION DISTRICT

Description of activities to be conducted: CLASSROOM TEACHING AND USE OF DRAMA ROOM OCCASIONALLY FOR PRACTICAL SKILLS TRAINING

Fee Exempt Direct Cost/Non Profit Fair Rental Value

**Attach 501 (c)(3) certificate if applicable

WE RESPECTFULLY REQUEST A WAIVER OF FEES

Facility Location and Rooms/field	Hourly Rate	Total Hours	Fee

Subtotal \$ _____

Security Deposit \$ _____

Key Deposit \$ _____

Total Cost \$ _____

Please make check payable to: **Sierra-Plumas Joint Unified School District**

Amount Paid \$ _____ Check # _____ Date _____

Balance Paid \$ _____ Check # _____ Date _____