G = General Ledger Data; S = Supplemental Data

	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2018-19 Estimated Actuals	lied For: 2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	2	
76	Warrant/Pass-Through Fund	G	G
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Warrant/Pass-Through) Changes in Assets and Liabilities (Student Body)		
<u>ээд</u> А	The state of the s		
ASSET	Average Daily Attendance	<u> </u>	S
CASH	Schedule of Capital Assets	\$	
	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	2018-19 Estimated Actuals	2019-20 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

		2011	-19 Estimated Actual					
Description	Obje Resource Codes Code	unrestricted	Restricted (B)	Total Fund col. A + B	Unrestricted (D)	2019-20 Budget Restricted (E)	Total Fund	% Diff Column
A. REVENUES			1	16/	(6)	(E)	(F)	C&F
1) LCFF Sources	8010-80	099 4,999,425.00	0.00	4,999,425.00	5,308,777.00	0.00	5 000 777 00	
2) Federal Revenue	8100-82		126,021,00	421,375.00	80,000.00	0.00	5,308,777,00	6.2
3) Other State Revenue	8300-85		224,694.00	372,617,00	79,449.00	126,021,00	206,021,00	-51.1
4) Other Local Revenue	8600-87		16,604,00	260,388,00	243,784.00	225,689.00	305,138.00	-18.1
5) TOTAL, REVENUES		5,686,486.00	367,319.00	6,053,805.00		16,604.00	260,388.00	0.09
B. EXPENDITURES		3334,3333	507,510,00	0,000,000.00	5,712,010.00	368,314.00	6,080,324.00	0.49
1) Certificated Salaries	1000-19	1,897,448.00	113,989.00	2,011,437,00	2,284,240.00	195,632.00	2,479,872.00	23.39
2) Classified Salaries	2000-29	99 809,857.00	72,112.00	881,969,00	839,285.00	81,109.00	920,394.00	4.49
3) Employee Benefits	3000-39	99 1,228,393.00	222,592.00	1,450,985.00	1,275,525.00	263,007.00	1,538,532.00	6.09
4) Books and Supplies	4000-49	99 349,229.00	68,131.00	417,360.00	409.229.00	45,161.00	454,390.00	8.99
5) Services and Other Operating Expenditures	5000-59	99 1,294,567.00	124,097.00	1,418,664.00	1,292,500.00	72,473.00	1,364,973.00	-3.89
6) Capital Outlay	6000-69	99 106,782.00	154,332.00	261,114.00	192,782,00	15,986.00	208,768.00	-20.09
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-72 7400-74		0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
8) Other Oulgo - Transfers of Indirect Costs	7300-73	99 (4,640.00)	4,640.00	0.00	(11,642,00)	11,642.00	0.00	0.09
9) TOTAL, EXPENDITURES		5,786,086.00	759,893,00	6,545,979.00	6,386,369.00	685,010.00	7,071,379.00	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(99,600.00)	(392,574,00)	(492,174.00)	(674,359.00)	(316,696.00)	(991,055.00)	101.4%
OTHER FINANCING SOURCES/USES					(6) 4,656.56)	(010,000.00)	(881,033.00)	101.4%
Interfund Transfers a) Transfers In	8900-89	29 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	29 78,590,00	0.00	78,590.00	85,550,00	0.00	85,550.00	8.9%
Other Sources/Uses Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-769	99 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-899	99 (268,665.00)	268,665.00	0.00	(316,696.00)	316,696.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(347,255,00)	268,665,00	(78,590.00)	(402,246.00)	316,696.00	(85,550,00)	8.9%

Sierra County				cted and Restricted ditures by Object					Form 0
			2018	-19 Estimated Actua	ils		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(446,855,00)	(123,909.00)	(570,764.00)	(1,076,605.00)	0.00	(1,076,605.00)	88.6%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance As of July 1 - Unaudited		9791	3,661,488.00	123,909.00	3,785,397.00	3,214,633.00	0,00	3,214,633.00	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0,00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,661,488.00	123,909.00	3,785,397.00	3,214,633.00	0.00	3,214,633.00	-15.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,661,488.00	123,909.00	3,785,397.00	3,214,633.00	0.00	3,214,633.00	-15.1%
2) Ending Balance, June 30 (E + F1e)			3,214,633,00	0.00	3,214,633.00	2,138,028.00	0.00	2,138,028.00	-33,5%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	3,400.00	0.00	3,400.00	3,400.00	0.00	3,400.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00		0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00		0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00		0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00		0.0%
c) Committed Stabilization Arrangements		9750	0,00	0.00	0,00	0.00	0.00		0.0%
Other Commitments		9760	577,975,00	0.00	577,975.00	583,191.00	0.00	583,191.00	0.9%
OPEB	0000	9760				583,191.00		583,191.00	a make
OPEB	0000	9760	577,975.00	5	577,975.00				III (AVEC)
d) Assigned Other Assignments		9780	0.00	0.00	0.00	150,000.00	0.00	10000000	New
Deferred Maintenance	0000	9780				150,000.00	EL VOITS	150,000.00	1 7 1
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	660,000.00	0.00	660 000 00	745 000 00	0.00	745 000 00	0.00
				0.00	660,000.00	715,000,00			8.3%
Unassigned/Unappropriated Amount		9790	1,973,258.00	0,00	1,973,258,00	686,437.00	0.00	686,437,00	-65.2%

% Diff Column C & F

			ditures by Object				
		2018	-19 Estimated Actual	8		2019-20 Budget	
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS						1-7	V.Z
Cash In County Treasury	9110	3,576,758,24	(104,999.86)	3,471,758.38			
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00			
b) in Banks	9120	0.00	0.00	0.00			
c) In Revolving Cash Account	9130	3,900.00	0.00	3,900.00			
d) with Fiscal Agent/Trustee	9135	0.00	0.00	0.00			
e) Collections Awalting Deposit	9140	0.00	0.00	0.00			
2) Investments	9150	0.00	0.00	0.00			
3) Accounts Receivable	9200	0.00	0.00	0.00			
4) Due from Grantor Government	9290	0.00	1,761.91	1,761.91			
5) Due from Other Funds	9310	0.00	0.00	0.00			
6) Stores	9320	0.00	0.00	0.00			
7) Prepaid Expenditures	9330	0.00	5,526,00	5,526.00			
6) Other Current Assets	9340	0.00	0.00	0.00			
9) TOTAL, ASSETS		3,580,658.24	(97,711.95)	3,482,946.29			
I. DEFERRED OUTFLOWS OF RESOURCES							
1) Deferred Outflows of Resources	9490	0.00	0,00	0.00			
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00			
LIABILITIES							
1) Accounts Payable	9500	114,388.49	0.01	114,388.50			
2) Due to Grantor Governments	9590	0.00	0.00	0.00			
3) Due to Other Funds	9610	0.00	0.00	0.00			
4) Current Loans	9640	0.00	0.00	0.00			
5) Unearned Revenue	9650	0.00	43,550.12	43,550.12			
6) TOTAL, LIABILITIES		114,388.49	43,550.13	157,938.62			
DEFERRED INFLOWS OF RESOURCES				101,1000.02			
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS		0.00	0.00	0.00			
. FUND EQUITY			2.30	0,30			
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)		3,466,269.75	(141,262.08)	3,325,007.67			

				ditures by Object -19 Estimated Actual	8		2019-20 Budget		i
			2010	To Committee Monday	Total Fund		2010-20 Badget	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
LCFF SOURCES					157	12/	District Control		- Out
Principal Apportionment				anti il manafe		li li			
Stale Aid - Current Year		8011	2,000,569.00	0.00	2,000,569.00	2,200,482.00	0.00	2,200,482.00	10.0
Education Protection Account State Aid - Curr	rent Year	8012	314,178.00	0.00	314,178.00	396,770.00	0,00	396,770.00	26.3
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00					
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes		0020	0.50	0.00	0.00	0.00	0.00	0,00	0,0
Secured Roll Taxes		8041	2,684,678.00	0.00	2,684,678.00	2,711,525.00	0.00	2,711,525.00	1,0
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0,0
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0,0
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0,00	0,0
Education Revenue Augmentation Fund (ERAF)		8045	0.00	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	0,00	0.09
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0,00	0.09
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0,00	0.09
Other In-Lieu Taxes		8082	0.00	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	0.00	0.0
Subtotal, LCFF Sources			4,999,425.00	0.00	4,999,425.00	5,308,777.00	0.00	5,308,777.00	6.2
LCFF Transfers			l l						
Unrestricted LCFF Transfers -				To levil to					
Current Year	0000	8091	0.00	Tall of Sure	0.00	0.00	Steel North	0.00	0.0
All Other LCFF Transfers - Current Year	All Others	2004							
Transfers to Charter Schools in Lieu of Proper	All Other	8091 8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Transfers	ty raxes	8097	0.00	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	0.00	0.09
TOTAL, LCFF SOURCES		0000	4,999,425.00	0.00	4,999,425.00	5,308,777.00	0.00	0,00 5,308,777,00	6.29
EDERAL REVENUE			4,000,120.00	0.00	4,000,420.00	0,000,777.00	0.00	5,500,777.00	0.2
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0,00	0.00	0.0
Forest Reserve Funds		8260	295,354.00	0.00	295,354.00	80,000.00	0.00	80,000.00	-72.9
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0
FEMA		8281	0.00	0.00	0.00	0.00	0,00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0,00	0.00	0.00	0,00	0.09
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Title I, Part A, Basic	3010	8290	811 577 571	80,086,00	80,086.00		80,086.00	80,086.00	0.09
Title I, Part D, Local Delinquent			U W INTE	1, 21,00				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.0
Programs	3025	8290		0,00	0.00	and the second	0.00	0.00	0.09
Title II, Part A, Supporting Effective Instruction	4035	8290		12,472.00	12,472.00		12,472.00	12,472,00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	- 10-		l i	year, III all ()			

			Expen	dltures by Object					FOIIII
			2018	-19 Estimated Actual	6		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner				1-7	197		(2)	16)	Car
Program	4203	8290	EL VELLA III	0.00	0.00		0.00	0.00	0.09
Public Charter Schools Grant					- 100		0,00	0.00	0,0
Program (PCSGP)	4610	8290		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, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0,09
Career and Technical Education	0500 0500						11		
All Other Federal Revenue	3500-3599	8290	N. K. B. D. W.	3,087.00	3,087.00		3,087.00	3,087.00	0,09
	All Other	8290	0.00	20,376.00	20,376.00	0,00	20,376.00	20,376.00	0.09
TOTAL, FEDERAL REVENUE			295,354.00	126,021.00	421,375.00	80,000,00	126,021.00	206,021.00	-51,19
STATE REVENUE									
Other State Apportionments			TY LUT EN L						
ROC/P Entitlement									
Prior Years	6360	8319	LIGHTAN SK.	0,00	0.00		0.00	0.00	0.09
Special Education Master Plan Current Year	6500	8311	LINE COLUMN	0.00	0.00		0.00	2.00	0.00
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	88,329.00	0.00	88,329.00	17,020.00	0.00	17,020.00	-80.79
Lottery - Unrestricted and Instructional Materials		8560	59,594.00	20,917.00	80,511.00	62,429.00	21,912.00	84,341.00	4.89
Tax Relief Subventions Restricted Levies - Other							21,012.00	04,041.00	4.07
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from									
State Sources		8587	0.00	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	0.09
Charter School Facility Grant	6030	8590		0,00	0.00	24 11 11	0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.09
California Clean Energy Jobs Act Career Technical Education Incentive	6230	8590		0.00	0,00		0.00	0.00	0.09
Grant Program	6387	8590	taga las sort	0.00	0.00		0.00	0.00	0.00
American Indian Early Childhood Education	7210	8590	ATE OF A CO	0.00	0.00		0.00	0.00	0.09
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	203,777.00	203,777.00	0.00	203,777.00	203,777.00	0.0%
TOTAL, OTHER STATE REVENUE			147,923.00	224,694.00	372,617.00	79,449.00	225,689.00	305,138.00	-18.1%

				ditures by Object -19 Estimated Actual	<u> </u>		2019-20 Budget		
		Ì	2016	-19 Estimated Actual			2019-20 Budget	T-4-1 F 1	0/ 50/50
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE							41.7554		
Other Local Revenue County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0,0
Prior Years' Taxes		8617	0.00	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	0.00	0,0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0,0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.0
Sales		0004							
Sale of Equipment/Supplies		8631	0.00	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	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales Leases and Rentals		8639	0.00	0.00	0.00	0.00	0.00	0,00	0.0
		8650	6,500.00	0.00	6,500.00	6,500.00	0,00	6,500.00	0.0
Interest		8660	30,000.00	0.00	30,000.00	30,000.00	0,00	30,000.00	0.0
Net Increase (Decrease) in the Fair Value of investments		8662	0.00	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	0,00	0,0
Non-Resident Students		8672	0.00	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	0,00	0.0
Interagency Services		8677	207,284.00	0.00	207,284.00	207,284.00	0.00	207,284.00	0.0
Mitigalion/Developer Fees		8681	0.00	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	0,00	0.0
Other Local Revenue Plus: Misc Funds Non-LCFF			0.00		0,00	0.00		0,00	U.A.
(50%) Adjustment Pass-Through Revenues From		8691	0.00	0.00	0.00	0.00	0,00	0,00	0,0
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0,00	0.0
All Other Local Revenue		8699	0.00	16,604.00	16,604.00	0.00	16,604.00	16,604,00	0,0
uition		8710	0.00	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	0.00	0.0
Transfers of Apportionments Special Education SELPA Transfers	9599								
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0,00	0,0
From County Offices	6500	8792		0.00	0.00		0.00	0,00	0.0
From JPAs ROC/P Transfers	6500	8793		0.00	0.00		0.00	0,00	0.0
From Districts or Charter Schools	6360	8791	The Transfer	0.00	0.00		0.00	0,00	0.0
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0,0
From JPAs	6360	8793		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	0,00	0.0
From County Offices	All Other	8792	0.00	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	0.00	0.0
All Other Transfers In from All Others	5115	8799	0.00	0.00	0.00	0.00	0.00	0,00	0.0
FOTAL, OTHER LOCAL REVENUE			243,784.00	16,604.00	260,388.00	243,784.00	16,604.00	260,388.00	0.0
			1000000				. 5,00	,,,,,,,,,	5,0

			cted and Restricted ditures by Object					Form
		2018	-19 Estimated Actua	is .		2019-20 Budget		
Description Resor	Object urce Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
CERTIFICATED SALARIES		- 101	(6)	(C)	(D)	(E)	(F)	C&F
Certificated Teachers' Salaries	1100	1,646,043.00	113,989.00	1,760,032.00	2,031,560.00	195,632.00	2 227 402 00	
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	2,227,192.00	26.5
Certificated Supervisors' and Administrators' Salaries	1300	251,405,00	0.00	251,405,00	252,680.00	0.00	0.00	0.0
Other Certificated Salaries	1900	0,00	0.00	0.00	0.00	0.00	252,680.00	0.5
TOTAL, CERTIFICATED SALARIES		1,897,448.00	113,989.00	2,011,437.00	2,284,240.00	195,632.00	0.00	0.0
CLASSIFIED SALARIES				2)(1)(10)(00)	2,204,240,00	195,032.00	2,479,872.00	23,3
Classifled Instructional Salaries	2100	130,052.00	72,112.00	202,164.00	134,818,00	81,109.00	215,927.00	6.8
Classified Support Salaries	2200	424,386.00	0.00	424,386.00	421,269.00	0.00	421,269.00	-0.7
Classified Supervisors' and Administrators' Salaries	2300	88,609.00	0.00	88,609.00	89,367.00	0.00	89,367.00	0.9
Clerical, Technical and Office Salaries	2400	155,663.00	0.00	155,663.00	182,862.00	0.00	182,862.00	17.5
Other Classified Salaries	2900	11,147.00	0,00	11,147.00	10,969.00	0.00	10,969.00	-1.69
TOTAL, CLASSIFIED SALARIES		809,857.00	72,112.00	881,969.00	839,285.00	81,109.00	920,394.00	4.49
EMPLOYEE BENEFITS						01,100.00	320,334,00	4.4
STRS	3101-3102	299,108.00	158,964.00	458,072.00	379,681.00	173,459.00	553,140.00	20.89
PERS	3201-3202	120,600.00	12,363.00	132,963.00	147,514.00	15,943.00	163,457.00	22.99
OASDI/Medicare/Alternative	3301-3302	88,162.00	7,276.00	95,438.00	93,830.00	9,207.00	103,037.00	8.09
Health and Welfare Benefits	3401-3402	608,711.00	38,353.00	647,064.00	560,637.00	55,933.00	616,570.00	-4.79
Unemployment Insurance	3501-3502	1,370.00	94.00	1,464.00	1,561.00	140.00	1,701.00	16.29
Workers' Compensation	3601-3602	79,059.00	5,542.00	84,601.00	92,302.00	8,325.00	100,627.00	18.99
OPEB, Allocated	3701-3702	0.00	0,00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0,00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	31,383.00	0.00	31,383.00	0.00	0.00	0.00	-100.09
TOTAL, EMPLOYEE BENEFITS		1,228,393.00	222,592.00	1,450,985.00	1,275,525.00	263,007.00	1,538,532.00	6.09
BOOKS AND SUPPLIES							.,	0.07
Approved Textbooks and Core Curricula Materials	4100	50,000.00	2,000 00	52,000.00	130,000.00	21,912.00	151,912.00	192.19
Books and Other Reference Materials	4200	250.00	500.00	750.00	250.00	500.00	750.00	0.09
Materials and Supplies	4300	217,404.00	28,477.00	245,881.00	197,404.00	22,370.00	219,774.00	-10.6%
Noncapitalized Equipment	4400	81,575.00	37,154.00	118,729.00	81,575.00	379.00	81,954.00	-31.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES		349,229.00	68,131.00	417,360.00	409,229.00	45,161.00	454,390.00	8.9%
Subagreements for Services	5400	400 000 00						
Travel and Conferences	5100	180,000.00	0.00	180,000.00	199,912.00	0.00	199,912.00	11,1%
Dues and Memberships	5200 5300	34,961.00	31,344.00	66,305.00	34,961.00	25,060.00	60,021.00	-9.5%
Insurance	-	11,754.00	0,00	11,754.00	11,754.00	0,00	11,754.00	0.0%
Operations and Housekeeping	5400 - 5450	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Services	5500	225,794.00	3,982.00	229,776.00	225,794.00	3,982.00	229,776.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	105,450.00	1,108.00	106,558.00	105,450.00	1,108.00	106,558.00	0,0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
Professional/Consulting Services and				3,72	5,55	0.00	0,00	0.0%
Operating Expenditures	5800	657,906.00	87,663.00	745,569.00	641,129.00	42,323.00	683,452.00	-8.3%
Communications	5900	18,702.00	0.00	18,702.00	13,500.00	0.00	13,500.00	-27.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,294,567.00	124,097.00	1,418,664.00	1,292,500,00	72,473.00	1,364,973.00	-3.8%

				ditures by Object -19 Estimated Actual			2040 20 7 - 1 - 1		
		1	2018	-19 Estimated Actua			2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	10,500.00	0.00	10,500.00	Ne
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	10,500.00	0.00	10,500.00	Ne
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	91,782.00	50,500.00	142,282.00	91,782.00	15,986.00	107,768.00	-24.3
Equipment Replacement		6500	15,000.00	103,832.00	118,832.00	80,000.00	0.00	80,000.00	-32.7
TOTAL, CAPITAL OUTLAY		0000	106,782.00	154,332.00	261,114.00	192,782.00	15,986.00	208,768.00	-20.0
OTHER OUTGO (excluding Transfers of Indire	ct Costs)		100,702,00	134,332.00	201,114.00	192,702.00	15,966.00	200,760.00	-20.0
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0
State Special Schools		7130	0.00	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	0.00	0.0
Payments to County Offices		7142	0.00	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	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	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	0.00	0.0
Special Education SELPA Transfers of Apportion	onments 6500	7221		0.00	0.00		0.00	0.00	0.0
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0
To JPAs	6500	7223		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	0.0
To County Offices	6360	7222		0.00	0.00	A C IS I LINE IN COLUMN TO SERVICE AND ADDRESS OF THE PARTY OF THE PAR	0.00	0.00	0.0
To JPAs	6360	7223		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	0.00	0.0
All Other Transfers		7281-7283	0.00	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	0.00	0.0
Debt Service									71.00
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Olher Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers on OTHER OUTGO - TRANSFERS OF INDIRECT OF INDIREC			104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0
Transfers of Indirect Costs		7940	(1.010.00)	40400	2.5	/4 / 5 / 5 / 5 - 1	44 242 2-		
Transfers of Indirect Costs		7310	(4.640.00)	4,640.00	0.00	(11,642.00)	11,642.00	0.00	0.0
Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF INI	DIRECT COSTS	7350	(4.640.00)	0.00 4,640.00	0.00	(11,642.00)	0.00	0.00	0.0
THE PARTY OF THE P			(4,040.00)	4,040.00	0,00	(11,042,00)	11,042,00	0.00	5.0
TOTAL, EXPENDITURES			5,786,086.00	759,893.00	6,545,979.00	6,386,369.00	685,010.00	7,071,379.00	8.0

		2018	-19 Estimated Actual	9		2019-20 Budget		
± 2000	Objec	t Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% Diff Column
Description	Resource Codes Code	3 (A)	(B)	(C)	(D)	(E)	(F)	C&F
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and Redemption Fund	8914	0.00	0.00	2.00				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN	0010	0.00	0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT		0.00	0,00	0.00	0,00	0.00	0.00	0.09
To: Child Development Fund	7611	0.00	0.00	0.00	0.00			
To: Special Reserve Fund	7612	0.00	0.00	0,00	0.00	0.00	0,00	0.09
To: State School Building Fund/	7012	0.00	0.00	0,00	0.00	0.00	0,00	0.09
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund	7616	78,590.00	0.00	78,590.00	85,550.00	0.00	85,550.00	8.99
Other Authorized Interfund Transfers Out	7619	0.00	0,00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		78,590.00	0.00	78,590.00	85,550.00	0.00	85,550.00	8.99
OTHER SOURCES/USES						10.3"10.18.0		
SOURCES								
State Apportionments								
Emergency Apportionments Proceeds	8931	0.00	0.00	.0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of								
Capital Assets	8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							0.00	0.07
Transfers from Funds of Lapsed/Reorganized LEAs	2005							
Long-Term Debt Proceeds	8965	0,00	0.00	0.00	0,00	0.00	0.00	0.0%
Proceeds from Certificates								
of Participation	8971	0.00	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	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	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	0.00	0.0%
(c) TOTAL, SOURCES		0.00	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	2.00				
All Other Financing Uses	7699	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES	7099	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS		0.00	0,00	0.00	0,00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues	8980	(268,665.00)	268,665.00	0.00	(316 606 00)	316 606 00	0.00	0.00
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	(316,696,00)	316,696.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	0000	(268,665.00)	268,665.00	0.00	(316,696,00)	316,696.00	0.00	0.0%
		(200,000,00)	200,000.00	0.00	(010,090,00)	310,080.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(347,255.00)	268,665,00	(78,590.00)	(402,246.00)	316,696.00	(85,550.00)	8.9%

			2018	-19 Estimated Actua	is		2019-20 Budget	col. D + E	
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	4,999,425.00	0.00	4,999,425.00	5,308,777,00	0.00	5,308,777.00	6.29
2) Federal Revenue		8100-8299	295,354.00	126,021,00	421,375,00	80,000,00	126,021.00	206,021.00	-51.19
3) Other State Revenue		8300-8599	147,923.00	224,694.00	372,617.00	79,449.00	225,689.00	305,138.00	-18.19
4) Other Local Revenue		8600-8799	243,784.00	16,604.00	260,388.00	243,784.00	16,604.00	260,388.00	0.09
5) TOTAL, REVENUES			5,686,486.00	367,319.00	6,053,805.00	5,712,010.00	368,314.00	6,080,324.00	0.49
B. EXPENDITURES (Objects 1000-7999)								21.0350170.7100	
1) Instruction	1000-1999		2,826,501.00	594,521.00	3,421,022.00	3,200,769.00	625,714.00	3,826,483.00	11.99
2) Instruction - Related Services	2000-2999		664,694.00	51,473.00	716,167.00	782,072.00	42,227.00	824,299.00	15.19
3) Pupil Services	3000-3999		408,321.00	0.00	408,321.00	513,610,00	0.00	513,610.00	25.89
4) Ancillary Services	4000-4999		98,610.00	650.00	99,260.00	85,559.00	650.00	86,209.00	-13,19
5) Community Services	5000-5999		0.00	0,00	0.00	0.00	0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0,09
7) General Administration	7000-7999		771,653.00	5,435.00	777,088.00	766,579,00	12,437.00	779,016.00	0,29
8) Plant Services	8000-8999		911,857.00	107,814.00	1,019,671.00	933,330.00	3,982.00	937,312.00	-8.19
9) Other Outgo	9000-9999	Except 7600-7699	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
10) TOTAL, EXPENDITURES			5,786,086.00	759,893.00	6,545,979.00	6,386,369.00	685,010.00	7,071,379.00	8.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B	10)		(99,600.00)	(392,574.00)	(492,174.00)	(674,359.00)	(316,696.00)	(991,055.00)	101.49
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	0,00	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	78,590.00	0.00	78,590.00	85,550.00	0.00	85,550.00	8.9
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0,00	0.00	0.00	0,00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	(268,665.00)	268,665.00	0.00	(316,696.00)	316,696.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/L	JSES		(347,255.00)	268,665.00	(78,590.00)	(402,246.00)	316,696.00	(85,550.00)	8.9

			2018	3-19 Estimated Actu	als		2019-20 Budget		
Description	Object Function Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(446,855,00)	(123,909.00)	(570,764.00		0.00		88.6
F. FUND BALANCE, RESERVES							2.00	(1,070,000,007	00,0
Beginning Fund Balance As of July 1 - Unaudited		9791	3,661,488.00	123,909.00	3,785,397.00	3,214,633.00	0.00	3,214,633,00	-15.1
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	.,	0.0
c) As of July 1 - Audited (F1a + F1b)			3,661,488,00	123,909.00	3,785,397.00	3,214,633.00	0.00	1100	-15.1
d) Other Restatements		9795	0.00	0.00	0.00		0.00		0.0
e) Adjusted Beginning Balance (F1c + F1d)			3,661,488.00	123,909.00	3,785,397.00		0.00		-15.1
2) Ending Balance, June 30 (E + F1e)			3,214,633.00	0.00	3,214,633.00	-10. () -0.00	0.00		-33.5
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	3,400.00	0.00	0.400.00				
Stores		9712	0.00		3,400.00	3,400.00	0.00	10.17.57.55	0.0
Prepaid Items		9713		0.00	0.00	0.00	0.00		0.0
All Others		9713	0.00	0.00	0.00	0.00	0.00		0.0
b) Restricted			0.00	0_00	0,00	0,00	0.00		0.09
c) Committed		9740	0.00	0.00	0.00	0,00	0.00	0.00	0.09
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	577,975.00	0.00	577,975,00	583,191.00	0.00	583,191.00	0.99
OPEB	0000	9760				583,191.00		583,191.00	
OPEB	0000	9760	577,975.00	1 / 1 y y	577,975.00				
d) Assigned									
Other Assignments (by Resource/Object)	0000	9780	0.00	0.00	0.00	150,000.00	0.00		Ne
Deferred Maintenance e) Unassigned/Unappropriated	0000	9780				150,000.00	enek mar jir	150,000.00	
Reserve for Economic Uncertainties		9789	660,000,00	0.00	660,000.00	715 000 00	0.00	745.000.00	
Unassigned/Unappropriated Amount		9790	1,973,258.00	0.00	1.973.258.00	715,000,00 686,437.00	0.00		-65.29

Sierra-Plumas Joint Unified Sierra County

July 1 Budget General Fund Exhibit: Restricted Balance Detail

46 70177 0000000 Form 01

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
Total, Restri	cted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,500.00	82,500.00	0.09
3) Other State Revenue		8300-8599	5,850.00	5,850.00	0.09
4) Other Local Revenue		8600-8799	20,950.00	20,950.00	0.09
5) TOTAL, REVENUES			109,300.00	109,300.00	0.09
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,319.00	80,498.00	5.5%
3) Employee Benefits		3000-3999	35,793.00	38,574.00	7.8%
4) Books and Supplies		4000-4999	68,591.00	68,591.00	0.09
5) Services and Other Operating Expenditures		5000-5999	7,187.00	7,187.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			187,890.00	194,850.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,590.00)	(85,550.00)	8.9%
D. OTHER FINANCING SOURCES/USES			(10,000.00)	(60,000.00)	6.97
Interfund Transfers a) Transfers In		8900-8929	78,590.00	85,550.00	8.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,590.00	85,550.00	8.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0,00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1)	0.00	0.00	0.0%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0,00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			A CONTRACTOR OF THE CONTRACTOR		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	(83,558.96)		
Fair Value Adjustment to Cash in County Treasur	v	9111	0.00		
b) in Banks	•	9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		3040	(83,558.96)		
H. DEFERRED OUTFLOWS OF RESOURCES			(00,000,00)		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES			0,00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3300	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			(83,558.96)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	68,500.00	68,500.00	0.0%
Donated Food Commodities		8221	14,000.00	14,000.00	0.0%
All Other Federal Revenue		8290	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			82,500.00	82,500.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,850.00	5,850.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,850.00	5,850.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	20,950.00	20,950.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	5	8662	0,00	0.00	0,0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,950.00	20,950.00	0.0%
TOTAL, REVENUES			109,300.00	109,300.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		4000			
Other Certificated Salaries		1300	0.00	0.00	0.0%
Production before the second of the second o		1900	0.00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	76,319.00	80,498.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0,00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0,00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,319.00	80,498.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,415.00	12,654.00	21,5%
OASDI/Medicare/Alternative		3301-3302	5,567.00	5,951.00	6.9%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	0.0%
Unemployment Insurance		3501-3502	38.00	40.00	5.3%
Workers' Compensation		3601-3602	2,236.00	2,392.00	7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0,0%
TOTAL, EMPLOYEE BENEFITS			35,793.00	38,574.00	7.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,011.00	9,011.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000,00	0.0%
Food		4700	54,580.00	54,580.00	0.0%
TOTAL, BOOKS AND SUPPLIES			68,591.00	68,591.00	0.0%

Description Resou	urce Codes Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	710.00	710.00	0.0%
Dues and Memberships	5300	0.00	0,00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	4,000.00	4,000.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	2,056.00	2,056.00	0.0%
Communications	5900	421.00	421.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3	7,187.00	7,187.00	0.0%
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES		187,890.00	194,850.00	3.7%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	78,590.00	85,550,00	8.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			78,590,00	85,550.00	8.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.004
Long-Term Debt Proceeds		0303	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					5.570
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0,00		
(d) TOTAL, USES		7000	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	THE THE WAR TO SEE A
(e) TOTAL, CONTRIBUTIONS		3000			0.0%
The second secon			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			78,590.00	85,550.00	8.9%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8040 8000	0.00	0.00	
2) Federal Revenue		8010-8099	0.00	0.00	0.0%
,		8100-8299	82,500.00	82,500.00	0.0%
3) Other State Revenue		8300-8599	5,850.00	5,850.00	0.0%
4) Other Local Revenue		8600-8799	20,950.00	20,950.00	0.0%
5) TOTAL, REVENUES			109,300.00	109,300.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		187,890.00	194,850.00	3.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			187,890.00	194,850.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(78,590.00)	(85,550.00)	8.9%
D. OTHER FINANCING SOURCES/USES			(70,000,00)	(00,000.00)	6.976
1) Interfund Transfers					
a) Transfers In		8900-8929	78,590.00	85,550.00	B.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		0000 0070			
		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,590,00	85,550.00	8.9%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		,	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.09
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0,00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Slerra-Plumas Joint Unifled Sierra County

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

46 70177 0000000 Form 13

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
Total, Restr	icted Balance	0.00	0.00

Description	Resource Codes Object Code	2018-19 s Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0,00	0.00	0.0%
6) Capital Outlay	6000-6999	227,811.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		227,811.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(227,811.00)	0,00	-100.0%
O. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(227,811.00)	0.00	-100,0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	227,811.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,811.00	0.00	-100,0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,811.00	0.00	-100.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		<	0.00	0.00	0.0%
a) Nonspendable Revolving Cash		9711	0,00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS	- 4444		- Comment of the last	- uuyvt	Dinotence
1) Cash					
a) in County Treasury		9110	129,791.80		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		9340			
I. DEFERRED OUTFLOWS OF RESOURCES			129,791.80		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			.0,00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		- 3-4	0.00		
C. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			129,791.80		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0,00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0,00	0.0%
PERS		3201-3202	0.00	0,00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0,00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	Noodalaa Gaac	object obaco	Ediminios / totalio	Dauget	J
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemer	nts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	59,705.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	168,106.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			227,811.00	0.00	-100.0%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			227,811.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0,00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0,00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0,00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.09
4) Other Local Revenue		8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES			0.00	0,00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0,00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		227,811.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			227,811.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(227,811,00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(227,811.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES			19.00		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,811.00	0.00	-100,0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,811.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,811.00	0.00	-100.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			0.00	0.00	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0,00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0,00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Sierra-Plumas Joint Unified Sierra County

July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhiblt: Restricted Balance Detail

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Resource Description		2018-19 Estimated Actuals	2019-20 Budget
Total, Restric	ted Balance	0.00	0.00

July 1 Budget Foundation Private-Purpose Trust Fund Expenses by Object

			2012 10	2040.00	Damant
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	9,000.00	50.0%
5) TOTAL, REVENUES			6,000.00	9,000.00	50.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0,0%
2) Classified Salaries		2000-2999	0,00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,000.00	9,000.00	50.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,000.00	9,000.00	50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
Beginning Net Position					
a) As of July 1 - Unaudited		9791	189,665.00	189,665.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,665.00	189,665.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			189,665.00	189,665.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			189,665.00	189,665.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0,00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	189,665,00	189,665,00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS		•			
1) Cash a) in County Treasury		9110	37,553.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0,00		
2) Investments		9150	169,989.60		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00	**	
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			207,542.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			207,542.65		

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	9,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Inve	stments	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	9,000.00	50.0%
TOTAL, REVENUES			6,000,00	9,000.00	50.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES				Jugo.	Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES				3.50	0.07.
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0,00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0,0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0,00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Resource Coc	les Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Dues and Memberships	5300	0,00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	6,000.00	9,000.00	50.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		6,000.00	9,000.00	50.0%
DEPRECIATION				
Depreciation Expense	6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION		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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
TOTAL, EXPENSES		6,000.00	9,000,00	50.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0%
OTHER SOURCES/USES			0,30	0,00	0.070
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				0.00	0.076
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	9,000.00	50.0%
5) TOTAL, REVENUES			6,000.00	9,000.00	50.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999	ä	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999	3	0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,000.00	9,000.00	50.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,000.00	9,000.00	50,0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%

46 70177 0000000 Form 73

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			0.00	0,00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	189,665.00	189,665.00	0.09
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			189,665.00	189,665.00	0.09
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Net Position (F1c + F1d)			189,665.00	189,665.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			189,665.00	189,665.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0,00	0.00	0.09
b) Restricted Net Position		9797	0.00	0.00	0.09
c) Unrestricted Net Position		9790	189,665.00	189,665.00	0.0%

July 1 Budget Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

Sierra-Plumas Joint Unified Sierra County

46 70177 0000000 Form 73

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
Total, Restr	icted Net Position	0.00	0.00

lona oddiny	2018-	-19 Estimated	Actuals	2019-20 Budget			
L				Estimated P-2	Estimated	Estimated	
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA	
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)	396.18	396.18	396.18	396.18	396.18	396.18	
2. Total Basic Ald 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)							
3. Total Basic Ald 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)							
4. Total, District Regular ADA							
(Sum of Lines A1 through A3)	396.18	396,18	396.18	396.18	396.18	396.18	
5. District Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class	2.12	2.12	2.12	2.12	2.12	2.12	
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs:							
Opportunity Schools and Full Day							
Opportunity Classes, Specialized Secondary							
Schools							
f. County School Tuition Fund							
(Out of State Tuition) [EC 2000 and 46380]	12.27	12.27	12.27	12.27	12.27	12.27	
g. Total, District Funded County Program ADA							
(Sum of Lines A5a through A5f)	14.39	14.39	14.39	14.39	14.39	14.39	
6. TOTAL DISTRICT ADA							
(Sum of Line A4 and Line A5g)	410.57	410.57	410.57	410.57	410.57	410.57	
7. Adults in Correctional Facilities							
8. Charter School ADA		2 10 2	HAVE BY WAVE		R TOS DE DIA	UTO Jan S	
(Enter Charter School ADA using		E VIV					
Tab C. Charter School ADA)						KI S V S T	

	2018-	19 Estimated	Actuals	2019-20 Budget		
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION						
County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	396.18	396.18	396.18	396.18	396.18	396,18
b. Special Education-Special Day Class	2.12	2.12	2.12	2.12	2.12	2.12
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	12.27	12.27	12.27	12.27	12.27	12.27
g. Total, District Funded County Program ADA					33.17.74.1	
(Sum of Lines B2a through B2f)	410.57	410.57	410.57	410.57	410.57	410.57
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	410.57	410.57	410.57	410.57	410.57	410.57
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA						
(Enter Charter School ADA using	MARIE THE STATE			038003813013		HOUSE HELD
Tab C. Charter School ADA)			A CONTRACTOR OF THE	10 mm 10		

2019-20 July 1 Budget AVERAGE DAILY ATTENDANCE

46 70177 0000000 Form A

	2018	-19 Estimated	Actuals	2	019-20 Budge	et
				Estimated P-2		
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial	data in their Fun	d 01, 09, or 62 u	se this workshee	t to report ADA fo	r those charter s	chools.
Charter schools reporting SACS financial data separately				use this workshe	et to report their	ADA.
FUND 01: Charter School ADA corresponding to SA	CS financial dar	a reported in Fu	ınd 01.			
Total Charter School Regular ADA						
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program						
Alternative Education ADA					1	
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Funded County Program ADA a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA				0.00	0.00	0.00
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0,00
FUND 09 or 62: Charter School ADA corresponding	to SACS financi	al data reported	in Fund 09 or F	and 62		
5. Total Charter School Regular ADA		ar data reported	III T GIIG 55 51 1	dia oz.	T I	
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						0.00
a. County Community Schools						
b. Special Education-Special Day Class c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	000	0.00
8. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2.22					
(Sam of Lines Of and Ob)	0.00	0.00	0.00	0.00	0.00	0.00

Printed: 6/5/2019 11:58 AM

July 1 Budget 2018-19 Estimated Actuals Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depredated. Land	157,192.00		157,192.00			157,192.00
Work in Progress			00:00			0.00
Total capital assets not being depreciated	157,192.00	00.00	157,192.00	0.00	00.00	157,192.00
Capital assets being depreciated:	382 050 74		382 050 74	C		382 050 74
Buildings	8.770.545.00		8.770.545.00	19.870.26		8.790.415.26
Equipment	916,808.00		916,808.00	56,230.00		973,038.00
Total capital assets being depreciated	10,069,403.74	00:00	10,069,403.74	76,100.26	00:00	10,145,504.00
Accumulated Depreciation for:						2
Land Improvements	(99,483.00)		(99,483.00)			(99,483.00)
Buildings	(4,971,973.00)		(4,971,973.00)		754.00	(4,972,727.00)
Equipment	(738,827.00)		(738,827.00)	00:00	346,186.00	(1,085,013.00)
Total accumulated depreciation	(5,810,283.00)	0.00	(5,810,283.00)	00.00	346,940.00	(6,157,223.00)
Total capital assets being depreciated, net	4,259,120.74	0.00	4,259,120.74	76,100.26	346,940.00	3,988,281.00
Governmental activity capital assets, net	4,416,312.74	00:00	4,416,312.74	76,100.26	346,940.00	4,145,473.00
Business-Type Activities:						
Capital assets not being depreciated:			4			
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	00.0	00.00	00.00	00.00	00.00	00.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			00.00			0.00
Total capital assets being depreciated	00.00	00.00	00:00	00.00	0.00	00.00
Accumulated Depreciation for:						
Land Improvements			00.00			0.00
Buildings			00.00			0.00
Equipment			00.00			0.00
Total accumulated depreciation	00.00	0.00	00.00	00.00	0.00	0.00
Total capital assets being depreciated, net	00.00	00.00	00.00	0.00	00:00	00.00
Business-type activity capital assets, net	00:00	00.00	00:0	00:00	00.00	0.00

July 1 Budget 2019-20 Budget Cashilow Worksheet - Budget Year (1)

Object	Object Control Object October Octobe	Control	Sierra-Plumas Joint Unified Sierra County				July 1 2019-20 Cashflow Workshee	July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (1)					46 70177 000000
March Marc	OTH ANNE Color Series Color	OTH Color String			Beginning Balances (Ref. Only)		August	Sentember		November	1		
Control Cont	Color 2019 Col	Control and the control and	UGH THE MONTH						19000	iagilia Aou	December	January	rebruary
8000-81999 8000-81999	100 100	1000 1000		1			4,028,092,64	4 023 792 70	3 941 402 33	3 478 509 71	00 010 771 6	20 000 000	
1,000,000,000,000,000,000,000,000,000,0	1000 1000	1000 1000	it Sources								86.010,711,0	5,070,805,01	3,868,464,09
8800-8879 8800-8	1000-1000-1000-1000-1000-1000-1000-100	8800-0899 8100-0829 8100-0	tionment	8010-8019		281,342.00	281,342,00	334,456.00	281,342.00		53 113 00	112 537 00	145 130 00
1,825,000 1,714,47 24,586,42 1,846,57 32,069,20 1,714,42 1,714,47 1,4156,42 1,814,57 1,814	1,000,0998 1,0	1,000,0299 1,0	Inde	8020-8079			63,710.08				823,549.22	598,370.37	145, 135,00
1000 1999 1000	8000-9599 8000-9	1000 1000	9	8100-8299			1 653 84		218	00 564 00	r 000000000000000000000000000000000000		
1,000-0799 1,0	1,000,01979 1,000,01979	1000-1696 1000	Ф	8300-8599					18 845 57	72,007.00	92.270,0	63,564,00	20,376.00
1000-1999 220,2867.00 348,420.38 359,022.42 335,649.09 230,099.00 348,420.38 349,022.42 335,649.09 320,099.00 342,225.38 348,20.23 342,225.38 348,20.23 342,225.38 348,20.23 342,225.38 348,20.23 342,225.38 348,20.23 342,225.38 348,20.23 342,225.38 348,20.23 342,225.38 348,20.23 342,225.38	1000-1999 1000	1000-1999 212.06.01.0 249.420.39 259.02.42 256.490.09 250.06.01.00 259.02.42 256.490.09 250.06.30.40 250.0	e L	8600-8799		1,525.00	1 714 47	24,566,42	55,092.52	392.00	17.595.02	256.22	53,857.19
1000-1999 21,290.34 19,900.34 165,306.31 189,477.44 193,113.57 187,877.28 181,457.48 193,113.57 187,877.28 181,457.48 193,113.57 187,877.28 181,457.48 193,113.57 187,877.28 181,457.48 193,113.57 187,877.28 181,457.48 193,113.57 187,877.28 181,457.48 193,113.57 187,877.28 181,457.48 193,113.57 187,877.28 187,877.28 193,877.28 187,877.28 193,877.28 193,877.28 187,877.28 193,87	1000-1699 23,0293.4 182,309.54 182,3	1000-1999 21,200.34 21,500.34 19,00.	Sources	8930-8979									
1000-1999 21,290,24 19,280,29 19,280,24 19,2	1000 1999 21,280,24 19,590.34 16,590.81 186,500.65 19,404.57 19,405.67 181,457.48 181,457.48 19,000.2999 34,520.60 38,565.20 17,240.20 17,550.42	1000-1999 1000				282,867,00	348,420.39	359,022.42	355,496.09	23,059.00	936,216.53	814,901.92	254,602.19
2000-2009 2000-2000 200	2000-2899 2000-2899 44,626,04 28, 88,182,24 117,244.25 74,389,04 78,482.26 70,410,10 67,617,44 2000-4899 2000-4999 2000-4899 2	2000-2899	o %	1000-1999	CHARLES TO	21,290.34	19.990.34	185 309 51	189 437 44	103 113 57	00 736 701	07 127	
1000-3899 1000-3899 1000-3899 1000-3899 1000-3899 1000-3899 1000-3899 1000-3899 1000-3899 1000-3899 1000-3899 1000-4899 1000	111,000,000 111,000	111,000,000,000,000,000,000,000,000,000		2000-2999		34,224.52	43,623.80	69,494.57	74.389.04	78.492.75	70.410.01	67 617 44	218,179.02
10000 100000 100000 100000 100000 10000 10000 10000 10000 100000 10000 10000 10000	Conc. 4999 Con	COD-6999	10	3000-3999		44,550.94	38,155.24	117,294.35	123,537.81	119.825.96	117 534 22	131 618 37	120 079 051
FORD-5899 FORD	FOOD-5689 FOOD-56899 FOOD-568999 FOOD-56899 FOOD-56899 FOOD-56899 FOOD-56899 FOOD-568999 FOOD-5689999 FOOD-568999 FOOD-5689999 FOOD-56899999 FOOD-5689999 FOOD-5689999 FOOD-568999	5000-5699 500	SS	4000-4999		(6,682,00)	35,999.81	28,903.80	66.636.27	14.263.68	18 626 83	6 748 14	77 700 40
1000-0659 1000	PODD-6569 PODD	12,486.58 12,486.58 44,083.83 62,506.53 11,002.520 103,522.00 112,337.40 101,519.99 103,522.00 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 101,519.99 112,337.40 112,33		5000-5999		93,639,37	90,041.44	25,613.86	237.895.01	30 443 74	59.305.59	58 233 05	24,231.11
Toto 7489 Toto	7000-7469 7000-74699 70000-74699 70000-74699	7000-7429		6000-6599	The state of the s		12,486.58	44,083.83	62,506,53		2000	103 832 00	214,310,03
187021-7629 187023-17 240297.21 470.699.92 754,402.10 436,139.70 435,359.51 549,507.38 187023-17 240297.21 470.699.92 754,402.10 436,139.70 435,359.51 549,507.38 187023-17 240297.21 470.699.92 754,402.10 436,139.70 436,139.70 436,359.51 549,507.38 187023-17 19,252.33 19,252.33 19,252.33 19,252.33 19,252.33 19,252.33 19,252.33 19,252.33 19,252.34 178,125.31 132,521.81 12,2521.81 11,01,101.21.22 10,010.740.20 10,01,140.20 26,152.74 10,01,140.20 26,152.74 10,01,140.20 26,152.74 10,01,140.20 26,152.74	T0301-0824 T0301-0844 T03	157023 1	1	7000-7499							(17,884,42)		
187 023 17 240 297 21 470 698 92 754 402 10 435 139 70 435 359 51 549 507 38 100 000 00 192 020 03.09 192 022 20 098 69 192 022 21 02 02 21 02 02 02 02 02 02 02 02 02 02 02 02 02	STIT-9199	187 187	Uses	7630-7629									
111-819 (19,252,289) 24,974.82 846,16 (783,36) 1,003.57 (220,21) (220,21) (220,21) (220,21) (220,22	ST11-9199 G21582.89) 24,974.82 E446.16 G783.39) 1,003.57 G202.17 G202.	111-5159 (3,900,00) 24,974.82 846.16 (783.36) 1,003.57 (220.21) (220.21) (19,282.53) (19,282.74) (19,282.74) (19,282.74) (19,282.74) (19,282.74) (19,282.74) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.74) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,282.72) (19,292.72) (19,282.7	MENTS			187,023.17	240,297,21	470.699.92	754 402 10	436 139 70	435 350 51	EAG EA7 30	014 000
111.9199 (3,900.00) 24,974.82 846.16 (783.36) 1,003.57 (220.21) (220.21) (220.21) (220.22)	111.3139 (23.00.00) 24.974.82 846.16 (783.39) 1,003.57 (220.21) (220.21) (220.21) (220.21) (220.21) (220.22)	111-9199 12,900,000 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.53 19,202.54 19,2	r items Outflows								100000	000000000000000000000000000000000000000	SI /cn ico
9200-9299 (27,582.89) 24,974.82 846.16 (783.36) (783.36) 1,003.57 (220.21) (220.21) 9320 (19,282.53) 24,974.82 19,262.53 (6,386.00) (6,386.36) (10,03.57 (220.21) 0.00 9320 (307,386.39) 178,125.91 132,521.81 (29,287.13) 57,677.25 (111,384.41) 101,519.99 (26,135.74) (39,81) 9500-9599 (307,188.39) 178,125.91 132,521.81 (29,287.13) 57,677.25 (111,384.41) 101,519.99 (26,135.74) (39,81) 9650 (43,550.12) 178,125.91 (122,221.81 (29,287.13) 57,677.25 (111,384.41) 101,519.99 (26,135.74) (39,81) 9650 (43,550.12) 178,125.91 (112,2423.12) (29,287.13) 57,677.25 (111,384.41) 101,519.99 (26,135.74) (39,81) 9650 (350,738.51) (112,2423.12) (29,287.13) (42,289.65) (101,740.20) 26,135.74) (39,816.82) 10 + 10 (4,228.94) (4,228.94) <	1002-829 1003-829 1003-829 19,252.53 19,252.53 1003.57	1000-829 1000-829	VII.	9111-9199	(3.900.00)								
9370 9370 9370 9370 9370 9370 9370 9370	9310 9320 9320 9320 9320 9320 9320 9320 932	19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.53 19262.54	ele .	9200-9299	(27,582.89)	24,974.82	846.16		(783.36)	1 003 57	(220.24)		
9320 9440 9460 9460 9460 9500-9599 9500-9599 9500-9599 9500-9599 9500 9640 9650 9650 9650 9650 9650 9650 9650 965	9500-9599 (50,735.42) 24,974.82 20,098.69 0.00 (6,309.36) 1,0003.57 (220.21) 0.00 (29,81.35) (111,384.41) 101,519.39 (26,135.74) (39,81.39 (30,003.09 (30,003.09 (4,285.24) (4,289.94) (42.299.41) (42.299.94) (42.299.94) (42.299.94) (42.299.94) (42.299.94) (42.299.94) (42.299.97) (42.292.67) (42	9320 9320 9320 9320 9320 9320 9320 9320	spu	9310	(19,252,53)		19,252.53				(17)(77)		
10,000 1	930 9400 9400 9500-9599 9500-9599 9500-9690 9610 9640 9650 9650 9650 9670-128 39 9670-128 39 9670 96	9500-9599 (307,188.39) 178,125.91 (12,221.81 (29,287.13) (6,398.61) (111,384.41) (101,740.20) (26,135.74) (26,287.13) (29,287.	9	9320									
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9500-9599 (307,188.39) 178,125.91 132,521.81 (29,287.13) 57,677.25 (111,384.41) 101,519.99 (26,135.74) (39,811 (29,87.13) (30,000.9599 (350,738.51) (12,423.12) (112,423.12) (9500-9599 (307,188.39) 178,125.91 (29,287.13) 57,677.25 (111,384.41) 101,519.99 (26,135.74) (39,813 9610 9650 (43,550.12) (350,738.51) 178,125.91 (12,423.12) (42,287.13) (462,892.62) (300,692.72) 399,116.82 291,530.28 (350,632.84 4,023,792.70 3,941,402.33 3,478,509.71 3,177,816.99 3,576,933.81 3,868,464.09 3,511,82	9500-9599 (307,188,39) 178,125,91 132,521.81 (29,287,13) 57,677,25 (111,384,41) 101,519.99 (26,135,74)			(50,735.42)	24,974.82	20,098.69	00.00	(6,309.36)	1,003.57	(220.21)	00.00	00:00
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Section (43.550.12) 9650 9650 9650 9650 9650 9650 9650 9650	Sego (43.550.12)	S (350,738.51) 178,125.91 132,521.81 (29,287.13) 57,677,25 (111,384.41) 101,519.99 (26,135,74) S (+D) (57,307.26) (4,299.94) (82,390.37) (462,892.62) (300,692.72) 399,116.82 291,530.28 (13,77816.99 3,576,933.81 3,888,464.09 3,576,933.81		9500-9599	(307,188.39)	178,125.91	132,521.81	(29.287.13)	57,677,25	(111,384,41)	101,519.99	(26,135.74)	(39,819.10)
S (43.550.12) (43.550.12) (350,738.51) (78,125.91 (12,423.12) (112,423.12) (112,423.12) (462,892.62) (300.692.72) (300.692	S (43.550.12) (43.550.12) (178,125.91 178,125.91 132,521.81 (29,287.13) 57,677,25 (111,384.41) 101,519.99 (26,135.74) (26,135.	S (43.550.12) (43.550.12) (178,125.91 132,521.81 (29,287.13) 57,677.25 (111,384.41) 101,519.99 (26,135.74) (26,135.74) (112,423.12) (11		9640									
9690 (350,738.51) 178,125.91 132,521.81 (29,287.13) 57,677,25 (111,384.41) 101,519.99 (26,135.74) S - C + D) 9690 (350,738.51) 178,125.91 132,521.81 (29,287.13) 57,677,25 (111,384.41) 101,519.99 (26,135.74) 101,519.99 (26,135.74) 26,135.74 101,740.20) 26,135.74 102,885.61) 112,387,98 (101,740.20) 26,135.74 102,892.62) 399,116.82 291,530.28 (101,740.20) 399,116.82 291,530.28 (101,740.20) 3,941,402.33 3,478,509.71 3,177,816.99 3,576,933.81 3,888,464.09 3,	9690 (350,738.51) 178,125.91 132,521.81 (29,287.13) 57,677,25 (111,384.41) 101,519.99 (26,135.74) 9910 300,003.09 (153,151.09) (112,423.12) 29,287.13 (63,986.61) 112,387,98 (101,740.20) 26,135.74 - C + D) (57,307.26) (4,299.94) (82,390.37) (462,892.62) (300,692.72) 399,116.82 291,530.28 (7,01,740.20) 3,941,402.33 3,478,509.71 3,177,816.99 3,576,933.81 3,888,464.09 3,	9690 (350,738.51) 178,125.91 132,521.81 (29,287.13) 57,677,25 (111,384.41) 101,519.99 (26,135.74) S - C + D) S - C + D S - C +	(0	9650	(43,550,12)								
S (350,738.51) 178,125.91 132,521.81 (29,287.13) 57,677,25 (111,384.41) 101,519.99 (26,135.74)	S (350,738.51) 178,125.91 132,521.81 (29,287.13) 57,677,25 (111,384.41) 101,519.99 (26,135.74)	S - C + D	Sesources	0696									
S	S	S - C + D			(350,738.51)	178,125.91	132,521.81	(29,287.13)	57,677,25	(111,384,41)	101.519.99	(26 135 74)	(30 810 10)
S	S (53,986,61) (12,423.12) (112,423.12) (29,287.13 (63,986,61) (112,387.98 (101,740.20) 26,135,74 (112,423.12) (112,423.12) (112,423.12) (112,387.98 (101,740.20) 26,135,74 (112,387.98 (131,740.20)	S (153.151.09) (112.423.12) 29.287.13 (63.986.61) 112.387.98 (101,740.20) 26,135,74 (12.89.94) (82.390.37) (462.892.62) (300.692.72) 399,116.82 291,530.28 (31.590.28) (31.590.28) (31.7816.99 3,576.933.81 3,868,464.09 3,576.933.81									2	1	100,010,100
- C + D)	- C + D)	- C + D)		9910		0000							
(82,390,37) (462,892,62) (300,692,72) 399,116,82 291,530,28 4,028,092,64 4,023,792,70 3,941,402,33 3,478,509,71 3,177,816,99 3,576,933,81 3,868,464,09	(82.389.62) (300.692.72) 399,116.82 291,530.28 4,028,092.64 4,023,792.70 3,941,402.33 3,478,509.71 3,177,816.99 3,576,933.81 3,868,464.09	(82,390,37) (462,892,62) (300,692,72) 399,116.82 291,530,28 4,028,092,64 4,023,792,70 3,941,402,33 3,478,509,71 3,177,816,99 3,576,933.81 3,868,464,09		ć	300,003.09	(153,151,09)	(112,423,12)	29 287 13	(63,986.61)	112,387.98	(101,740.20)	26,135.74	39,819.10
4,023,092.64 4,023,792.70 3,941,402.33 3,478,509.71 3,177,816,99 3,576,933.81 3,868,464.09	4,028,092,54 4,023,792,70 3,941,402,33 3,478,509,71 3,177,816,39 3,576,933,81 3,868,464,09	4,026,092,54 4,023,792,70 3,941,402,33 3,478,509,71 3,177,816,39 3,576,933,81 3,868,464.09	- CALCASE (B - C -	ĺ,		(57,307.26)	(4,299,94)	(82 390 37)	(462,892.62)	(300,692.72)	399,116.82	291,530,28	(356,635,90)
	US CASH III CHARNTE	US CASH USTMENTS				4,028,082,64	4,023,792,70	3,941,402.33	3,478,509,71	3,177,816.99	3,576,933.81	3,868,464.09	3,511,828.19

Sierra-Plumas Joint Unified Sierra County

July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (1)

	Object	March	April	Mav	June	Accruais	Adiustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH									
A. BEGINNING CASH		3,511,828.19	3,223,479.51	3,454,694.32	3,623,512,56				
B. RECEIPTS									
LCFF/Revenue Limit Sources Principal Apportionment	8010-8019	161 286 00	145 139 00	145 139 00	145 139 00	541 278 00		0 607 060 00	0 607 060 00
Property Taxes	8020-8079		539 280 03	503 341 39	183 273 91	2007		2 711 525 00	2 711 525 00
Miscellaneous Funds	6608-0808							00 00	00.020,111,72
Federal Revenue	8100-8299	5,831,00	2,993.00			83,647.87		206,021.00	206,021,00
Other State Revenue	8300-8599		28,973,07		45,970,00	99,058.03		305,138.00	305,138.00
Other Local Revenue	8600-8799	13,724.06	176.00	1,136.70		90,352.40		260,388.00	260,388.00
Interfund Transfers In	8910-8929							00.00	00.0
All Other Financing Sources	8930-8979							00.00	00.0
TOTAL RECEIPTS		180,841.06	716,561.10	649,617,09	374,382.91	784,336,30	00.00	6,080,324.00	6,080,324.00
C. DISBURSEMENTS	1000	010	10 4 5 TT 5 4 0 4	205 405 00	000			00 000	00 050 054 0
Classified Calarios	3000 3000	04 076 26	194,371.74	20.021,022	06 750 00	00 000		2,479,872,00	2,479,872.00
Classified Galaries	6662-0002	01,070,50	162 045 37	19,142.09	00.007.00	60,339.03		920,384,00	920,384,00
Employee Benefits	3000-3989	120,765.13	118,050.04	124 4/0 14	120,375,00	239,375,85		1,538,532,00	1,538,532.00
Books and Supplies	4000-4888	35,990,48	18,441.43	79.787.82	184,381.96			454,390.00	454,390.00
Services	2000-2999	68,721.97	90,111.28	38,499,45	357,956.51			1,364,973,00	1,364,973,00
Capital Outlay	6659-0009		2,466.70	17,331.83			(33,939,47)	208,768.00	208,768.00
Other Outgo	7000-7499				122,334.42			104,450.00	104,450.00
Interfund Transfers Out	7600-7629				85,550,00			85,550.00	85,550.00
All Other Financing Uses	1630-7699							00.00	00.00
TOTAL DISBURSEMENTS		501,212.06	492,589.56	511,951.95	1,635,913,24	324,715.48	(33,939,47)	7,156,929.00	7,156,929.00
D. BALANCE SHEET ITEMS									
Cash Not in Treasury	0111_0100				00 000 8			00 000 6	
Accounts Receivable	0000 0000				1 761 01			3,900.00	
Due From Other Funds	9310				10,101,1			19 252 53	
Stores	9320							0000	
Prepaid Expenditures	9320					5 528 00	000	00.0	
Other Current Assets	9340							00.0	
Deferred Outflows of Resources	9490				0.00			00.0	
SUBTOTAL		00'0	00.00	00.0	5,661.91	5,526.00	00.00	50,735,42	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(32,022.32)	(7,243.27)	(31,153.10)	114,388,50			307, 188.39	TO THE PARTY OF TH
Due To Other Funds	9610							00.00	STATE OF THE PERSON NAMED IN
Current Loans	9640							00.00	N. W. L. Z. C.
Unearned Revenues	9650				43,550.12			43,550.12	
Deferred Inflows of Resources	0696							0.00	The state of the s
SUBTOTAL		(32,022.32)	(7.243.27)	(31,153.10)	157,938.62	00'0	0.00	350,738.51	The state of the s
Nonoperating	000							0	
TOTAL BALANCE SHEET ITEMS	0 88	32 022 32	7.243.27	31.153.10	(152.276.71)	5.526.00	00.00	(300.003.09)	
O	í í	(288.348.68)	231.214.81	168.818.24	(1,413,807,04)	465.146.82	33 939 47	(1,376,608,09)	(1.076.605.00)
ENDING CASH (A + E)		3,223,479.51	3,454,694.32	3,623,512.56	2,209,705.52	THE RESERVED TO SERVED THE PARTY OF THE PART			
G. ENDING CASH, PLUS CASH						100000000000000000000000000000000000000	10000000000000000000000000000000000000	20,000	
ACCRUALS AND ADJUSTIMENTS			Mary Samuel					2,708,791.81	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (2)

Sierra-Plumas Joint Unified Sierra County				July 1 2019-20 Cashflow Workshe	July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (2)					46 70177 0000000 Form CASH
	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	E II									
3 CASH		We was a series	2,209,705.52	2,209,705.52	2,209,705.52	2,209,705.52	2,209,705.52	2,209,705.52	2,209,705.52	2,209,705.52
B. RECEIPTS LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Laxes Miscellaneous Funds	8020-8079									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
TOTAL RECEIPTS	000000		00.00	00.00	00.00	0.00	00.00	00.0	00.0	00.0
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999	TA STATE OF THE PARTY OF THE PA								
Employee benefits	3000-3888									
Sources and Supplies	5000 5000	The same								
Capital Outlay	6000-6599									
Other Outgo	7000-7499	が、東京の								
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699	The state of								
TOTAL DISBURSEMENTS			00.00	00.00	0.00	00.00	00.00	00.00	00.00	00.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Cutflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Stores	9310									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	0898	6	6	6	0	6				
SUBIOIAL		00.00	00:0	00.00	0.00	0.00	00.00	00.00	00.00	0.00
Suspense Cleaning	0010									
TOTAL BALANCE SHEET ITEMS	2	00:00	0.00	00.00	0.00	00:00	00.00	00.00	00.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	(O +		00'0	00.00	00:00	00.00	00.00	00'0	0.00	00:00
F. ENDING CASH (A + E)		The second	2,209,705.52	2,209,705.52	2,209,705.52	2,209,705.52	2,209,705.52	2,209,705,52	2,209,705.52	2,209,705.52
G ENDING CASH PLUS CASH		N. C.				E STRUMBER		30000	CHARLES TO SELECT	The same
ACCRUALS AND ADJUSTMENTS		TOTAL STREET		THE REAL PROPERTY.	ACCURACY AND	STORE SALE				The second

July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (2)

46 70177 0000000 Form CASH

ESTINATES TIRCOUGH THE MONTAL April March	Sierra-Plumas Joint Unified Sierra County			Cashflow M	July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (2)	Year (2)				46 70177 Fon
E MONTH JUNE 1995 1 2005 105.52 2 20		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Second-store Seco	ESTIMATES THROUGH THE MONTH							Street and the		
## 6010-3019 ## 6022-3079 ## 60	A. BEGINNING CASH		9,705	2,209,705.52	2,209,705.52	209 705	Same and	THE STATE OF THE PARTY OF THE P	100	4 CX 1 CM
10 10 10 10 10 10 10 10	B, RECEIPTS LCFF/Revenue Limit Sources									
100 100	Principal Apportionment	8010-8019							00.00	
STOCK 1999 STO	Property Taxes	8020-8079							00.00	
1000-1599 1000	Miscellaneous Funds	6608-0808							00 0	
1000 1900 1000	Federal Revenue	8100-8299							00.00	
1000-1959 1000	Other State Revenue	8300-8288							00.0	
1000-1999 2000-2999 2000	Other Local Revenue	66/8-0098							0.00	
1000-1999 1000	Interrund Transfers In	8910-8929							0.00	
1000-1999 2000-2999 2000	All Office Financing Sources TOTAL RECEIPTS	6788-0589	00 0	00 0	00 0	00 0	00 0	טטטט	00.0	00
1000 1000	C. DISBURSEMENTS									
1000 2000	Certificated Salaries	1000-1999							00:00	
1000 2300	Classified Salaries	2000-2999							00.00	
MODE	Employee Benefits	3000-3999							00.00	
FOOD 5899 FOOD	Books and Supplies	4000-4999							00:00	
Totol-6589 Tot	Services	2000-2999							00.00	
TOOD-7499 TOOD-7	Capital Outlay	6000-6599							00.00	
Trigol-7629	Other Outgo	7000-7499							00.00	
111-5199 111-5199	Interfund Transfers Out	7600-7629							00.00	
ST11-5199 ST11	All Other Financing Uses	7630-7699			0	i c	0	0	00.00	
STATE STAT	101AL DISBURSEMENTS		00.00	0.00	0.00	00.0	0.00	0.00	00.0	0.0
P111-9199 P111	D. BALANCE SHEET ITEMS									
STORT STOR	Cash Not In Treasury	9111-9199							00 0	
Section Person	Accounts Receivable	9200-0266							000	
SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES SOUTCRES S	Due From Other Finds	9200-9233							000	
Scources (Same) 9330 (Same) 9340 (Same)	Stores	9320							000	
Securces	Prenaid Expenditures	9330							0.00	
LOWS 9490 0.00 0.00 0.00 0.00 0.00 0.00 LOWS 9500-9599 9500-9599 9500-9599 9500-9599 0.00 0.00 0.00 Ouncess 9650 0.00 0.00 0.00 0.00 0.00 Ouncess 9690 0.00 0.00 0.00 0.00 0.00 ETITEMS ETITEMS 0.00 0.00 0.00 0.00 0.00 ETITEMS 0.00 0.00 0.00 0.00 0.00 0.00 ETITEMS 0	Other Current Assets	9340							00.0	
LOMS 0.00 0.00 0.00 0.00 0.00 0.00 PORO-9599 9500-9599 9500-9599 9500-9599 0.00 0.00 0.00 PORO-9599 9640 0.00 0.00 0.00 0.00 0.00 PORT-PORT-SEGO 0.00 0.00 0.00 0.00 0.00 0.00 PETITEMS PORT-PORT-SEGO 0.00 0.00 0.00 0.00 0.00 0.00 REASE (B-C+D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 CASH 0.00 0.00 0.00 0.00 0.00 0.00 0.00 MEAN 0.00 0.00 0.00 0.00	Deferred Outflows of Resources	9490							00.00	
LOWS PSG0-9599 PSG	SUBTOTAL		00.0	00.00	00'0	00.0	00:00	00'0	00.0	
PSTOD-9599 PSTOD-9599 PSTOD-9599 PSTOD-9599 PSTOD-9599 PSTOD	Liabilities and Deferred Inflows									
Particles 9610 0.000 9640 9640 0.000 9650 0.000 0.000 ETITEMS 9910 0.00 0.00 0.00 ETITEMS 0.00 0.00 0.00 0.00 ETITEMS 0.00 0.00 0.00 0.00 CASH 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52 TIMENTS 0.000 0.00 0.00 0.00 0.00	Accounts Payable	9500-9599							00.0	
every gets outcomes 9640 0.000 ources 9650 0.00 0.00 curves 9660 0.00 0.00 0.00 ET ITEMS 1910 0.00 0.00 0.00 0.00 0.00 REASE (B · C + D) 0.00 0.00 0.00 0.00 0.00 0.00 CASH 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52	Due To Other Funds	9610							00.00	
9650 9650 0.00 Pources 9690 0.00 0.00 0.00 ET ITEMS Page 10 0.00 0.00 0.00 0.00 0.00 REASE (B - C + D) 0.00 0.00 0.00 0.00 0.00 0.00 CASH 2,209,705.52 2,209,705.52 2,209,705.52 2,209,705.52 2,209,705.52	Current Loans	9640							00.0	
ET ITEMS 9910 0.00 0.00 0.00 0.00 0.00 0.00 REASE (B - C + D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 CASH 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52	Unearned Revenues	9650							0.00	
ET ITEMS 9910 0.00 0.00 0.00 0.00 0.00 0.00 REASE (B - C + D) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 CASH 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52 2.209,705.52	Deferred Inflows of Resources	0696							00.0	
ET ITEMS 9910 0.00	SUBTOTAL		00'0	00.00	00.00	0.00	00:00	0.00	00.00	
ET ITEMS 9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Nonoperating									
ELITIENDS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 CASH 2,209,705.52 2,209,705.52 2,209,705.52 2,209,705.52 2,209,705.52 2,209,705.52	Suspense Clearing	9910		6	000	o o	o o	000	0.00	
CASH CASH TWENTS CASH CASH CASH CASH CASH CASH CASH CA	F NET INCREASEDED FACE OF COMMENT	ć	0.00	00.00	0.00	000	000	00.00	00.0	00
CASH TMENTS	E ENDING CASH (A + E)		2 200 705 52	2 200 705 52	2 209 705 52	2 209 705 52	200			
	T. CANDING CASH (A. L.)		70.001,602,7	70.00	7,007,007,007		BY SEE TO			THE PROPERTY OF
	G. ENDING CASH, PLUS CASH ACCRITALS AND ADJUSTMENTS								2,209,705.52	

	NNUAL BUDGET REPORT: ly 1, 2019 Budget Adoption	
	Insert "X" in applicable boxes:	
х	This budget was developed using the state-adopted Criteria necessary to implement the Local Control and Accountability will be effective for the budget year. The budget was filed ar governing board of the school district pursuant to Education 52062.	y Plan (LCAP) or annual update to the LCAP that adopted subsequent to a public hearing by the
X	If the budget includes a combined assigned and unassigned recommended reserve for economic uncertainties, at its pub the requirements of subparagraphs (B) and (C) of paragraph Section 42127.	olic hearing, the school district complied with
	Budget available for inspection at:	Public Hearing:
	Place: Sierra County Office of Education Date: June 11, 2019 Adoption Date: June 11, 2019	Place: Sierra COE, Loyalton, CA Date: May 14, 2019 Time: 6:00 p.m.
	Signed:Clerk/Secretary of the Governing Board (Original signature required)	□
	Contact person for additional information on the budget repo	orts:
Í	Name: Nona Griesert	Telephone: <u>530-993-1660</u> , x-120
i I	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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITER	IA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		х

July 1 Budget FINANCIAL REPORTS 2019-20 Budget School District Certification

RITER	RIA AND STANDARDS (continu	ued)	Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	х	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	Х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		Х
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	х	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		х
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		х
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	x	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	х	

JPPLE	EMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	х	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	х	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		х

S6	MENTAL INFORMATION (cor		No	Yes
30	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	х	
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	X	
		If yes, do benefits continue beyond age 65?		Х
		 If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:	-	
	Agreements	 Certificated? (Section S8A, Line 1) 	X	
		Classified? (Section S8B, Line 1)		Х
		 Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	 Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		х
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 11	l, 2019
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		х

A1	NAL FISCAL INDICATORS		No_	Yes
Α1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	

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July 1 Budget FINANCIAL REPORTS 2019-20 Budget School District Certification

	NAL FISCAL INDICATORS (c		No	Yes
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?		х
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	Х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

July 1 Budget 2019-20 Budget Workers' Compensation Certification

46 70177 0000000 Form CC

ANN	IUAL CERTIFICATION REGARDING	SELF-INSURED WORKERS	COMPENSA	TION CLAIMS	
insu to th gove	euant to EC Section 42141, if a school red for workers' compensation claims, e governing board of the school districterning board annually shall certify to the ded to reserve in its budget for the cost	the superintendent of the sch ct regarding the estimated acce e county superintendent of sc	nool district ar crued but unfu	nnually shall provide inform anded cost of those claims.	ation . The
To th	ne County Superintendent of Schools:				
()	Our district is self-insured for workers Section 42141(a):	compensation claims as def	fined in Educa	ition Code	
	Total liabilities actuarially determined: Less: Amount of total liabilities reserve Estimated accrued but unfunded liabil	ed in budget:		\$ \$ \$0.00	
(<u>X</u>)	This school district is self-insured for value through a JPA, and offers the followin Northeastern JPA & Tricounty School	g information:	s		
()	This school district is not self-insured	for workers' compensation cl	aims.		
Signed	Clerk/Secretary of the Governing Board (Original signature required)	8	Date of Meetin	g:	
	For additional information on this certi	ification, please contact:			
Name:	Nona Griesert				
Title:	Business Manager				
Telephone:	(530) 993-1660, x-120				
E-mail:	ngriesert@spjusd.org				

July 1 Budget 2018-19 Estimated Actuals GENERAL FUND

46 70177 0000000 Form CEA

Current Expense Formula/Minimum Classroom Compensation

PARTI - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,011,437.00	301	0.00	303	2,011,437.00	305	1,440.00		307	2,009,997.00	309
2000 - Classified Salaries	881,969.00	311	106,037.00	313	775,932.00	315	64,345.00		317	711,587.00	319
3000 - Employee Benefits	1,450,985.00	321	56,558.00	323	1,394,427.00	325	26,822.00		327	1,367,605.00	329
4000 - Books, Supplies Equip Replace. (6500)	536,192.00	331	103,982.00	333	432,210.00	335	134,299.00		337	297,911.00	339
5000 - Services & 7300 - Indirect Costs	1,418,664.00	341	130,850.00	343	1,287,814.00	345	310,853.00		347	976,961.00	349
			T	OTAL	5,901,820.00	365			TOTAL	5,364,061.00	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	1.749.032.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	202,164,00	380
3. STRS		409,048.00	382
4. PERS.	3201 & 3202	26,632,00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	40,467.00	384
6. Health & Welfare Benefits (EC 41372)	137.2.31313		1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	440,283.00	385
7. Unemployment Insurance		994.00	390
8. Workers' Compensation Insurance	The state of the s	56,644.00	392
9. OPEB, Active Employees (EC 41372)		0.00	
10. Other Benefits (EC 22310)		31,383.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		2,956,647.00	395
12. Less: Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,526.00	396
b. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		2,955,121.00	397
15. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372		55.09%	,
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')			

PAF	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exem	pt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	55.09%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I. EDP 369).	5,364,061.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Deficiency Amount (Part III, Line 3 times Line 4)

0.00

Sierra-Plumas Joint Unified Sierra County

July 1 Budget 2018-19 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

46 70177 0000000 Form CEA

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California Dept of Education SACS Financial Reporting Software - 2019.1.0 File: cea (Rev 03/02/2018)

Page 2 of 2

PARTI - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,479,872.00	301	0.00	303	2,479,872.00	305	2,000.00	7.07	307	2,477,872.00	
2000 - Classified Salaries	920,394.00	311	108,716.00	313	811,678.00	315	77,872.00		317	733,806.00	319
3000 - Employee Benefits	1,538,532.00	321	60,565.00	323	1,477,967.00	325	33,356.00		327	1,444,611.00	329
4000 - Books, Supplies Equip Replace. (6500)	534,390.00	331	150.00	333	534,240.00	335	191,707.00		337	342,533.00	339
5000 - Services & 7300 - Indirect Costs	1,364,973.00	341	130,850.00	343	1,234,123,00	345	317,238.00		347	916,885.00	
			T)	OTAL	6,537,880.00	-			TOTAL	5,915,707.00	the same of the same

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART	II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. T	eacher Salaries as Per EC 41011	1100	2,217,692,00	1
2. S	alaries of Instructional Aides Per EC 41011.	2100	215.927.00	4
3. S	TRS	3101 & 3102	501,623,00	-
4. P	ERS	3201 & 3202	32,437.00	-
5. C	ASDI - Regular, Medicare and Alternative.	3301 & 3302	46,604.00	-
6. H	ealth & Welfare Benefits (EC 41372)		10,001,00	1 007
(1	nclude Health, Dental, Vision, Pharmaceutical, and			
A	nnuity Plans)	3401 & 3402	421,625.00	385
7. U	nemployment Insurance	3501 & 3502	1,217.00	-
8. V	/orkers' Compensation Insurance	3601 & 3602	71,845.00	-
9. O	PEB, Active Employees (EC 41372).	3751 & 3752	0.00	002
10. O	ther Benefits (EC 22310)	3901 & 3902	0.00	393
11. S	UBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	A APP AND REPORTED BY A STATE OF THE STATE O	3,508,970,00	4
12. Le	ess: Teacher and Instructional Aide Salaries and		0,000,010.00	1 000
В	enefits deducted in Column 2	CONTRACTOR AND	0.00	
13a. Le	ess: Teacher and Instructional Aide Salaries and			1
В	enefits (other than Lottery) deducted in Column 4a (Extracted).		2,091.00	396
b. Le	ess: Teacher and Instructional Aide Salaries and		2,091.00	390
В	enefits (other than Lottery) deducted in Column 4b (Overrides)*	005 00 0 0 1 in in in in		396
14. T	OTAL SALARIES AND BENEFITS		3.506.879.00	+
15. P	ercent of Current Cost of Education Expended for Classroom		0,000,010.00	007
C	ompensation (EDP 397 divided by EDP 369) Line 15 must			
	qual or exceed 60% for elementary, 55% for unified and 50%			
fo	or high school districts to avoid penalty under provisions of EC 41372.		59.28%	
16. Di	strict is exempt from EC 41372 because it meets the provisions		00,2070	1
	f EC 41374. (If exempt, enter 'X')			

PA	RT III: DEFICIENCY AMOUNT	
A d	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt visions of EC 41374.	under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
12.	Percentage spent by this district (Part II, Line 15)	59.28%

ı	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	30.0076
١	Percentage spent by this district (Part II, Line 15)	59.28%
1	3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
1	District's Current Expanse of Education offer reductions in advance 4 4. (D. 41 EDD cos)	0.0078
1	4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	5,915,707.00
ı	5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Sierra-Plumas Joint Unified Sierra County

July 1 Budget 2019-20 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

46 70177 0000000 Form CEB

California Dept of Education SACS Financial Reporting Software - 2019.1.0 File: ceb (Rev 03/02/2018)

July 1 Budget 2018-19 Estimated Actuals Schedule of Long-Term Liabilities

Sierra-Plumas Joint Unified Sierra County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities;							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			00.0			00.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	763,792.00		763,792.00		185,817.00	577,975.00	
Total/Net OPEB Liability	603,757.00		603,757.00		25,782.00	577,975.00	
Compensated Absences Payable	9,673.70		9,673.70	26,656.02		36,329.72	
Governmental activities long-term liabilities	1,377,222.70	0.00	1,377,222.70	26,656.02	211,599.00	1,192,279.72	00.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			00:00	
Certificates of Participation Payable			0.00			00:00	
Capital Leases Payable			0.00			00:0	
Lease Revenue Bonds Payable			00:00			00:0	
Other General Long-Term Debt			00:00			00:0	
Net Pension Liability			0.00			00:00	
Total/Net OPEB Liability			00:00			00:00	
Compensated Absences Payable			0.00			00:00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	00.0	00.00

July 1 Budget 2018-19 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

46 70177 0000000 Form ESMOE

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

Sierra-Plumas Joint Unified Sierra County

July 1 Budget 2018-19 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

46 70177 0000000 Form ESMOE

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		410.57
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,188.89
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		VCA 20100 7 7 7
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	5,174,454.78	12,942.61
Total adjusted base expenditure amounts (Line A plus Line A.1)	5,174,454.78	12,942.61
B. Required effort (Line A.2 times 90%)	4,657,009.30	11,648.35
C. Current year expenditures (Line I.E and Line II.B)	5,825,533.00	14,188.89
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 N	/let
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%

Sierra-Plumas Joint Unified Sierra County

July 1 Budget 2018-19 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

46 70177 0000000 Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditu Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0.

В.

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.

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)

bie	b by general administration.	
	laries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	50,428.00
2.	Contracted general administrative positions not paid through payroll a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	30,426.00
	aries and Benefits - All Other Activities Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	4,293,963.00

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.

Normal Separation Costs (optional)

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

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.

U	١.	U	U

1.17%

Pa	rt III .	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α.	1nc	Other General Administration, loss portion charged to restricted resources as a restrict real	
	1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	207 746 00
	2.	•	287,746.00
		(Function 7700, objects 1000-5999, minus Line B10)	75,894.00
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	75,694.00
		goals 0000 and 9000, objects 5000-5999)	0.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	0.00
		goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	9,771.34
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	
	_	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	45.63
	7.	Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A)	
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00 373,456.97
	9.	Carry-Forward Adjustment (Part IV, Line F)	(19,344.93)
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	354,112.04
В.	Ra	se Costs	
٥.	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2 260 522 00
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,360,522.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	696,167.00 228,321.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	99,260.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
	_	minus Part III, Line A4)	240,780.00
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	
	0		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)	39 506 00
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	38,506.00
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	116,562.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	825,385.66
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	3,854.37
	13.	Adjustment for Employment Separation Costs	
		a. Less: Normal Separation Costs (Part II, Line A)b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	187,890.00
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,814,848.03
C.	Stra	aight Indirect Cost Percentage Before Carry-Forward Adjustment	.,,.,.,
٥.		r information only - not for use when claiming/recovering indirect costs)	
		e A8 divided by Line B18)	6.42%
D.		liminary Proposed Indirect Cost Rate	3
D.		r final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)	
		e A10 divided by Line B18)	6.09%
			5.5570

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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 c	osts incurred in the current year (Part III, Line A8)	373,456.97
B.	Carry-for	ward 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-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (3.92%) times Part III, Line B18); zero if negative	0.00
	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (3.92%) times Part III, Line B18) or (the highest rate used to er costs from any program (3.9%) times Part III, Line B18); zero if positive	(38,689.85)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(38,689.85)
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA no forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward ac- year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that djustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.76%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-19,344.93) is applied to the current year calculation and the remainder (\$-19,344.92) is deferred to one or more future years:	6.09%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-12,896.62) is applied to the current year calculation and the remainder (\$-25,793.23) is deferred to one or more future years:	6.20%
	LEA reque	est for Option 1, Option 2, or Option 3	
			2
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(19,344.93)

Sierra-Plumas Joint Unified Sierra County

July 1 Budget 2018-19 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA				` '	
1. Adjusted Beginning Fund Balance	9791-9795	15,797.00		8,587.00	24,384.0
2. State Lottery Revenue	8560	59,594.00		20,917.00	80,511.0
3. Other Local Revenue	8600-8799	0.00		0.00	0.0
Transfers from Funds of Lapsed/Reorganized Districts Contributions from Unroctricted	8965	0.00		0.00	0.0
Contributions from Unrestricted Resources (Total must be zero) Total Available	8980	0.00			0.0
(Sum Lines A1 through A5)		75,391.00	0.00	29,504.00	104,895.0
B. EXPENDITURES AND OTHER FINANCI	NG USES				
Certificated Salaries	1000-1999	0.00			0.0
Classified Salaries	2000-2999	0.00			0.0
Employee Benefits	3000-3999	0.00			0.0
Books and Supplies	4000-4999	49,291.00		29,504.00	78,795.0
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	26,100.00			26,100.0
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				
 c. Duplicating Costs for Instructional Materials (Resource 6300) 	5100, 5710, 5800				
Capital Outlay	6000-6999	0.00			0.0
7. Tuition 8. Interagency Transfers Out a. To Other Districts, County	7100-7199	0.00			0.0
Offices, and Charter Schools b. To JPAs and All Others	7211,7212,7221, 7222,7281,7282 7213,7223,	0.00			0.0
	7283,7299	0.00			0.0
Transfers of Indirect Costs	7300-7399				m n w e m
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
 Total Expenditures and Other Financir (Sum Lines B1 through B11) 	g Uses	75,391.00	0.00	29,504.00	104,895.0
(Sum Lines of allough of F)		75,391.00	0.00	29,504.00	104,895.0
E. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.0

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

^{*}Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

		Unrestricted				
Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection	% Change (Cols. E-C/C)	2021-22 Projection
(Enter projections for subsequent years 1 and 2 in Columns C a		(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)	ing E;			Ĭ		
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	5,308,777.00	1.83%	5,405,694,00	4.44%	5,645,685,00
2. Federal Revenues 3. Other State Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
Other State Revenues Other Local Revenues	8300-8599 8600-8799	79,449.00	0.00%	79,449,00	0.00%	79,449.00
5. Other Financing Sources	8000-8739	243,784.00	0.00%	243,784.00	0.00%	243,784,00
a. Transfers In	8900-8929	0.00	0,00%	0_00	0.00%	0.00
b. Other Sources	8930-8979	0,00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(316,696.00)	3.80%	(328,727.00)	3.42%	(339,985.00)
6. Total (Sum lines Al thru A5c)		5,395,314.00	1.57%	5,480,200.00	4.17%	5,708,933.00
B. EXPENDITURES AND OTHER FINANCING USES			4888			
1. Certificated Salaries	1					
a. Base Salaries	1	100 5 0 -1 15	10 10 10 10 10 10 10 10 10 10 10 10 10 1	2,284,240.00	Dell Design	2,145,843.00
b. Step & Column Adjustment	1		Mary Williams	22,842.00		23,071.00
c. Cost-of-Living Adjustment		NI SHARE		0.00		0.00
d. Other Adjustments		12.00		(161,239.00)		(89,412,00)
e. Total Certificated Salaries (Sum lines BIa thru BId)	1000-1999	2,284,240,00	-6.06%	2,145,843.00	-3.09%	- A-1
2. Classified Salaries	1000-1999	2,264,240,00	-0,0076	2,145,845,00	-3.09%	2,079,502.00
a. Base Salaries				020 205 00		0.15.10.10.
b. Step & Column Adjustment	1		White Street	839,285.00		845,496.00
c. Cost-of-Living Adjustment	1		No. of Concession, Name of Street, or other party of the last of t	6,211.00	TO THE REAL PROPERTY.	6,595.00
d. Other Adjustments				0,00	-52	0,00
		1.000		0.00	XI BIEST	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	839,285.00	0,74%	845,496,00	0.78%	852,091.00
3. Employee Benefits	3000-3999	1,275,525.00	-5,06%	1,210,961.00	-2,71%	1,178,177,00
4. Books and Supplies	4000-4999	409,229.00	-37.88%	254,229.00	0.00%	254,229.00
5. Services and Other Operating Expenditures	5000-5999	1,292,500.00	-5.29%	1,224,101.00	0,00%	1,224,101.00
6. Capital Outlay	6000-6999	192,782.00	0.00%	192,782.00	0.00%	192,782.00
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	(11,642,00)	0.00%	(11,642.00)	0.00%	(11,642.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	85,550.00	0.00%	85,550.00	0.00%	85,550.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0,00%	0.00
10. Other Adjustments (Explain in Section F below)			tilling varies by			
11. Total (Sum lines B1 thru B10)		6,471,919,00	-6.49%	6,051,770.00	-1.53%	5,959,240.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,076,605.00)	A STATE OF THE STA	(571,570.00)		(250,307.00)
D. FUND BALANCE			E III			
Net Beginning Fund Balance (Form 01, line F1e)		3,214,633,00	200	2,138,028.00		1,566,458.00
2. Ending Fund Balance (Sum lines C and D1)		2,138,028.00		1,566,458,00		1,316,151.00
Components of Ending Fund Balance			1000	4, 14, 11, 11		1,510,131,00
a. Nonspendable	9710-9719	3,400.00		2 400 00		
b. Restricted	9740	3,400.00	E 20 / C - 0	3,400,00		3,400.00
c. Committed	9740	all served tem		They hear a sun		C. ICHARLE
	0750		THE NUMBER			
Stabilization Arrangements Other Commitments	9750	0.00		0,00		0.00
2. Other Commitments	9760	583,191.00	Was a sale	594,385.00		594,385.00
d. Assigned	9780	150,000.00		225,000,00	May a market	0.00
e. Unassigned/Unappropriated			Day Established			
Reserve for Economic Uncertainties	9789	715,000.00	NO DESCRIPTION	675,000.00		669,000.00
2. Unassigned/Unappropriated	9790	686,437.00		68,673.00	MARIN COLUMN	49,366.00
f. Total Components of Ending Fund Balance		- 1		1		
(Line D3f must agree with line D2)		2,138,028.00	MI II Market Market	1,566,458.00	1 S S S S S S S S S S S S S S S S S S S	1,316,151.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES					1011-121 200	11211
1. General Fund				ì		
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	715,000,00		675,000.00		669,000.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	686,437.00		68,673.00		49,366,00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750		The leading		STATE OF THE PARTY	
b. Reserve for Economic Uncertainties	9789					
с. Unassigned/Uпарргоргіated	9790		12.10			
3. Total Available Reserves (Sum lines E1a thru E2c)		1,401,437.00		743,673,00		718,366.00

F. ASSUMPTIONS

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

B1d: Anticipated retirements in 1st out year 20-21 will not be filled. 2 full time staff salary reductions in salaries is projected along with corresponding statutory benefits and health benefit costs removed from projection. B2d: Anticipated retirements in 2nd out year 21-22 will not be filled. 1 full time staff salary reduction in salary is projected along with corresponding statutory benefits and health benefit costs removed from projection. B10: No additional assumptions are anticipated in first and second out year projections.

		estricted				
Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and		W	(D)	(6)	(D)	(15)
current year - Column A - is extracted)	E,					
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0_00	0.00%	0.00
2. Federal Revenues	8100-8299	126,021.00	0.00%	126,021.00	0.00%	126,021.00
Other State Revenues Other Local Revenues	8300-8599	225,689.00	0,00%	225,689.00	0.00%	225,689.00
5. Other Financing Sources	8600-8799	16,604.00	0,00%	16,604.00	0.00%	16,604.00
a. Transfers In	8900-8929	0,00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0,00%	0.00	0.00%	0.00
c. Contributions	8980-8999	316,696.00	3.80%	328,727.00	3.42%	339,985.00
6. Total (Sum lines A1 thru A5c)		685,010.00	1.76%	697,041.00	1,62%	708,299.00
B. EXPENDITURES AND OTHER FINANCING USES					DATE SEEDING	
1. Certificated Salaries	1					
a. Base Salaries	l l			195,632.00		200,523,00
b. Step & Column Adjustment				4,891.00	CHARLES TO THE	5,013.00
c. Cost-of-Living Adjustment		CONTRACTOR I	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		THE ET AL	
d. Other Adjustments	1	WEST OF THE PARTY OF	NO PERSONAL PROPERTY.	0.00		0,00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000 1000	105 (22 00	0.5004	200 500 00	0.5004	
2. Classified Salaries	1000-1999	195,632.00	2.50%	200,523.00	2.50%	205,536.00
		3 U (1938 W)				
a. Base Salaries				81,109.00		85,619.00
b. Step & Column Adjustment			A A A A	4,510.00		3,588.00
c. Cost-of-Living Adjustment				0.00		0,00
d. Other Adjustments	Į.				2 2 - 2 2 2	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	81,109.00	5,56%	85,619.00	4.19%	89,207.00
3. Employee Benefits	3000-3999	263,007.00	1.00%	265,637.00	1.00%	268,294.00
4. Books and Supplies	4000-4999	45,161.00	0.00%	45,161.00	0.00%	45,161.00
5. Services and Other Operating Expenditures	5000-5999	72,473,00	0.00%	72,473.00	0.00%	72,473,00
6. Capital Outlay	6000-6999	15,986.00	0.00%	15,986.00	0.00%	15,986.00
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	11,642.00	0.00%	11,642.00	0.00%	11,642.00
9. Other Financing Uses	Ì					
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)				0_00		0.00
11. Total (Sum lines B1 thru B10)		685,010.00	1.76%	697,041.00	1.62%	708,299.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			LI STALL SESSION			
(Line A6 minus line B11)		0.00		0.00	838	0.00
D. FUND BALANCE					1/245	
Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00	BE - 95	0,00
2. Ending Fund Balance (Sum lines C and D1)	l l	0.00		0.00	Constant and	0.00
3. Components of Ending Fund Balance	t	0.00		0.00		0.00
a. Nonspendable	9710-9719	0.00		0.00	7 3 3 3 3 3 3 3	
b. Restricted	9740	0.00		0.00		
c. Committed		1 57 P. S.			The base of the last	E 10 / 10 / 10 / 10 / 10 / 10 / 10 / 10
1. Stabilization Arrangements	9750	THE STREET			100	
2. Other Commitments	9760	// - P 10 12 91			THE STATE OF THE S	
d. Assigned	9780	and State of	Carl Bar			
e. Unassigned/Unappropriated	7/80	17 1 - 21 1	All Maria	7 15-74 14-77 9	明 到多为此	
Reserve for Economic Uncertainties	0500		10 = 25 = 7 11	1000		
	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance					SE EU MUSA	
(Line D3f must agree with line D2)		0.00		0.00		0,00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789		ENSON BELLEV		1837	
c. Unassigned/Unappropriated	9790		32 (13 1)			
(Enter reserve projections for subsequent years 1 and 2		AUDIO TO SELECT				
in Columns C and E; current year - Column A - is extracted.)			A CONTRACT OF STREET	and in their		TO VALUE
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		Sall Sall Sall				
a. Stabilization Arrangements	9750			30.00		
b. Reserve for Economic Uncertainties	9789	E INN DE DET				
c. Unassigned/Unappropriated	9790		Property (PH)		4 1/1 3 45 4	S STATE OF STATE
3. Total Available Reserves (Sum lines E1a thru E2c)			DIN TALE	E TOWN TO THE	PERSONAL PROPERTY.	

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.

Provided in	Object	2019-20 Budget (Form 01)	% Change (Cols, C-A/A)	2020-21 Projection	% Change (Cols. E-C/C)	2021-22 Projection
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)	1					
A. REVENUES AND OTHER FINANCING SOURCES	I.					
1. LCFF/Revenue Limit Sources	8010-8099	5,308,777,00	1.83%	5,405,694.00	4.44%	5,645,685.00
2. Federal Revenues	8100-8299	206,021.00	0.00%	206,021.00	0,00%	206,021.00
3. Other State Revenues	8300-8599	305,138.00	0.00%	305,138.00	0.00%	305,138.00
4. Other Local Revenues	8600-8799	260,388.00	0.00%	260,388,00	0,00%	260,388.00
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)		6,080,324.00	1,59%	6,177,241.00	3.89%	6,417,232.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries	l l		OTHER AND		A PROPERTY.	
a. Base Salaries				2,479,872.00		2,346,366.00
b. Step & Column Adjustment	i i	23.5 50 000	TO STATE OF THE PARTY.	27,733.00		28,084.00
c. Cost-of-Living Adjustment		N. INTERNATIONAL PROPERTY.	MININE THE PROPERTY OF	0.00	THE PERSON NAMED IN	0.00
d. Other Adjustments		10 15 15 10	1 (LE 7 18 35 M	(161,239.00)		(89,412.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,479,872.00	-5.38%	2,346,366.00	-2,61%	2,285,038.00
2. Classified Salaries			W-17 (0.4 (1.5))			
a. Base Salaries		their Share in	TO SHEET	920,394.00		931,115.00
b. Step & Column Adjustment		The state of		10,721.00	1 VI SOFFE S	10,183.00
c. Cost-of-Living Adjustment				0.00	CONTRACTOR IN THE	0.00
d. Other Adjustments				0.00	Control of the second	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	920,394.00	1.16%	931,115,00	1,09%	
Total Classified Salatios (Sain lines B2a and B2d) Employee Benefits	3000-3999	1,538,532.00			-	941,298.00
4. Books and Supplies	4000-4999		-4.03%	1,476,598.00	-2.04%	1,446,471.00
5. Services and Other Operating Expenditures	The state of the s	454,390.00	-34.11%	299,390.00	0.00%	299,390.00
6. Capital Outlay	5000-5999	1,364,973.00	-5.01%	1,296,574.00	0.00%	1,296,574.00
1 ' '	6000-6999	208,768.00	0.00%	208,768,00	0.00%	208,768.00
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
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	0,00	0.00%	0.00	0.00%	0.00
a. Transfers Out	7600-7629	05 550 00	0.000/	0.5.550.00	0.000/	0.5.550.00
b. Other Uses	-	85,550.00	0,00%	85,550.00	0.00%	85,550.00
	7630-7699	0.00	0.00%	0,00	0.00%	0,00
10. Other Adjustments	F	- 111 ADD AD		0.00	A CONTRACTOR OF THE PARTY OF TH	0,00
11. Total (Sum lines B1 thru B10)		7,156,929.00	-5,70%	6,748,811.00	-1.20%	6,667,539.00
C. NET INCREASE (DECREASE) IN FUND BALANCE					Haite III LA	
(Line A6 minus line B11)		(1,076,605.00)		(571,570,00)		(250,307.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,214,633.00		2,138,028.00	SECTION AND ADDRESS.	1,566,458.00
2. Ending Fund Balance (Sum lines C and D1)	-	2,138,028.00		1,566,458.00		1,316,151.00
3. Components of Ending Fund Balance					V V V V V V V V V V V V V V V V V V V	
a. Nonspendable	9710-9719	3,400.00		3,400,00	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,400.00
b. Restricted	9740	0.00	e Malen	0.00		0,00
c. Committed 1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00 583,191.00		0.00 594,385.00		0.00 594,385,00
d. Assigned	9780	150,000.00	No. of the last of	225,000.00		0,00
e. Unassigned/Unappropriated	7,60	150,000,00		223,000,00		0.00
Reserve for Economic Uncertainties	9789	715,000.00		675,000.00		669,000.00
2. Unassigned/Unappropriated	9790	686,437.00	4 10 10	68,673.00		49,366.00
f. Total Components of Ending Fund Balance	2.20	550,457.00		03,075.00		42,300.00
(Line D3f must agree with line D2)		2,138,028.00		1,566,458.00		1,316,151.00
		2,130,020,00		1,500,450,00		3,010,301,00

		uncted/Nestricted				
Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES	20000	35.55		- 197		197
1. General Fund			2 1 J. April 1			
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	715,000,00		675,000,00		669,000.00
c. Unassigned/Unappropriated	9790	686,437,00		68,673,00		49,366,00
d. Negative Restricted Ending Balances	* / / -	000,107,00		00,010,00		17,500,00
(Negative resources 2000-9999)	9 7 9Z	1 1	1 1 1 1 1 S	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	L VAC NOTE and	0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,401,437.00		743,673.00	in The Edge	718,366.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.58%		11.02%		10,77%
F. RECOMMENDED RESERVES			A VIII TO SERVICE	AND AND ASSESSMENT		
1. Special Education Pass-through Exclusions		a salar enil				
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA);		46 11-11				
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes	ALL TOWNSHIP TO				
b. If you are the SELPA AU and are excluding special				DE MARKET LINES		
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
				roke a		
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					V N S 572	
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter	projections)	396.18		410.57		410.57
Calculating the Reserves Expenditures and Other Financing Uses (Line B11)	.	7,156,929.00		6,748,811.00		
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a						
	ie No)			0.00		6,667,539.00
c. Total Expenditures and Other Financing Uses	is No)	0_00		0.00		6,667,539.00 0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	is No)			6,748,811.00		6,667,539.00
 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level 	is No)	7,156,929.00		6,748,811.00		6,667,539.00 0.00 6,667,539.00
 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) 	is No)	7,156,929,00 4%		6,748,811.00		6,667,539.00 0.00 6,667,539.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	is No)	7,156,929.00		6,748,811.00		6,667,539.00 0.00 6,667,539.00
 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) 	is No)	7,156,929,00 4%		6,748,811.00		6,667,539.00 0.00 6,667,539.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	is No)	7,156,929,00 4%		6,748,811.00		6,667,539.00 0.00 6,667,539.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	is No)	0.00 7,156,929.00 4% 286,277.16		6,748,811.00 4% 269,952,44		6,667,539.00 0.00 6,667,539.00 4% 266,701.56

July 1 Budget General Fund Special Education Revenue Allocations (Optional)

46 70177 0000000 Form SEA

Description	2018-19 Actual	2019-20 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment	0.00		0.00%
D. Subtotal (Sum lines A.4, B, and C) E. Program Specialist/Regionalized Services Apportionment	0.00	0.00	0.00%
F. Program Specialist/Regionalized Services Apportionment			0.00%
G. Low Incidence Apportionment			0.009
H. Out of Home Care Apportionment			0.009
Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF			
(Sum lines D through J)	0.00	0.00	0.00%
L. Mental Health Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			0.00%
N. Federal IDEA - Section 619 Preschool			0.00%
O. Other Federal Discretionary Grants			0.00%
P. Other Adjustments			0.00%
Q. Total SELPA Revenues (Sum lines K through P)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sierra County Office of Education (AW00)			0.00%
Sierra-Plumas Joint Unified (AW01)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	0.00	0.00	0.00%
Preparer			
Name: Nona Griesert			
Title: Business Manager			
Phone: (530) 993-1660, x-120			

Sierra-Plumas Joint Unified Sierra County

July 1 Budget 2019-20 General Fund Special Education Revenue Allocations Setup

46 70177 0000000 Form SEAS

Printed: 6/5/2019 11:59 AM

Current LEA:	46-70177-0000000 Sierra-Plumas Joint Unifie	ed
Selected SELPA:		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELF	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
AW	Sierra County	

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7010	55.10
Expenditure Detail Other Sources/Uses Detail	0,00	0,00	0,00	0.00	0.00	78,590.00		
Fund Reconciliation				F	0.00	70,590.00	0.00	0.00
9 CHARTER SCHOOLS SPECIAL REVENUE FUND				- 1		Ī		
Expenditure Detail Other Sources/Uses Detail	0,00	0,00	0.00	0,00	0,00	0.00		
Fund Reconciliation				N DO LONG	0,00	0,00	0.00	0.00
0 SPECIAL EDUCATION PASS-THROUGH FUND		SUB-SALISIA	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	SAL CALLED				
Expenditure Detail Other Sources/Uses Detail	#100 5 K	THE RESERVE OF THE PARTY OF THE		1023/12 10		Series and a series		
Fund Reconciliation				F		THE RESIDENCE OF THE PARTY OF T	0.00	0.00
1 ADULT EDUCATION FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0,00	0.00	2.00		
Fund Reconciliation				-	0,00	0.00	0.00	0.0
2 CHILD DEVELOPMENT FUND							0,00	0,01
Expenditure Detail	0.00	0,00	0,00	0.00				
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	0.0
3 CAFETERIA SPECIAL REVENUE FUND					- 1	-	0.00	0,0
Expenditure Detail	0.00	0.00	0.00	0,00				
Other Sources/Uses Detail Fund Reconciliation			All I be	12711111	78,590.00	0.00		
4 DEFERRED MAINTENANCE FUND			Carrier Street	S. 11 S. 10 May		-	0.00	0,01
Expenditure Detail	0.00	0.00	W XI TU BUX	SV STORY				
Other Sources/Uses Detail			1 7 PELSON	797 - J.S.	0,00	0,00		
Fund Reconciliation 5 PUPIL TRANSPORTATION EQUIPMENT FUND		1	C. (T. S. S)			1	0,00	0.0
Expenditure Detail	0.00	0.00	- CONTRACTOR					
Other Sources/Uses Detail	terner No.		7		0,00	0.00		
Fund Reconciliation		STRUM'I HING					0.00	0.0
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail		MANUFE BY		Section of the contract of				
Other Sources/Uses Detail			STEEL LINE		0.00	0.00		
Fund Reconcillation			(1.5)	San			0,00	0,0
8 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00	4	311 11 2 11 2				
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.0
FOUNDATION SPECIAL REVENUE FUND	2.00			- 1				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	E 21 9 3			
Fund Reconciliation					I M - I III - PUR	0.00	0,00	0.0
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS			THE RESERVE OF THE PARTY OF THE				0,00	9,0
Expenditure Detail	CONTRACTOR OF THE PARTY			H				
Other Sources/Uses Detail Fund Reconciliation			E Day Bush		0.00	0.00	0.00	0.0
1 BUILDING FUND				1 2 2		+	0.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			100	19 ST 19 19	0,00	0,00		
Fund Reconciliation 5 CAPITAL FACILITIES FUND				E 3 2 2 3 18		-	0.00	0.0
Expenditure Detail	0.00	0.00	All resident Rents					
Other Sources/Uses Detail			Carlo Dall	THE REAL PROPERTY.	0,00	0,00		
Fund Reconciliation				ISON A PERIOD			0,00	0.0
STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00		Leuf me Louis				
Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
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COUNTY SCHOOL FACILITIES FUND								
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Fund Reconciliation					0.00	0.00	0.00	0.0
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Other Sources/Uses Detail		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	TALL OF THE	Carlo St	0,00	0.00		_
Fund Reconciliation BOND INTEREST AND REDEMPTION FUND		I SO THE STREET	i di meta.	test to be to the		-	0.00	0.0
Expenditure Detail		S. V. S. E. L.	14.00					
Other Sources/Uses Detail		32.5			0.00	0.00		
Fund Reconciliation DEBT SVC FUND FOR BLENDED COMPONENT UNITS		5-1-107					0.00	0,0
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Expenditure Detail	0.00	0.00	0.00	0.00	15 15 37 38			
Other Sources/Uses Detail	11,20		0.00	0.00	Le 11 8 11 11	0.00		
Fund Reconciliation				Г			0.00	0.
CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation		ı I		-		5.50	0.00	0

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Oue From Other Funds 9310	Due To Other Funds 9610
22 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			NUMBER OF STREET	720000000000000000000000000000000000000	0.00	0.00		0.00
Fund Reconciliation			THE WAR IN THE STREET			+	0,00	0.00
3 OTHER ENTERPRISE FUND			A STATE OF THE PARTY OF THE PAR					
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88 WAREHOUSE REVOLVING FUND				11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
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67 SELF-INSURANCE FUND	.00016-161		10.00	XIII TO LOCAL	1			
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71 RETIREE BENEFIT FUND			E. Olt S.	A THE TRANSPORT	1	32000		
Expenditure Detail	ALLE TERROLL STORY					23		
Other Sources/Uses Detail		1	(A N V)		0.00		0.00	0.00
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73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	4022		V 20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
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Other Sources/Uses Detail			D May 2	ACCOUNT NAME OF STREET	0.00		0.00	0.00
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6 WARRANT/PASS-THROUGH FUND	CET (COLD III STATE)		1X 11 22 12 12 12 1	CONTRACTOR OF THE	for value said			
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5 STUDENT BODY FUND	and the late of					The same of the sa		
Expenditure Detail	X SHLEY BUT			1 TO 1 TO 1		So of the little		
Other Sources/Uses Detail		The second second				The same of		
Fund Reconciliation		CENTRAL MODEL CANCEL	الهجر والعموا				0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	78,590.00	78,590.00	0.00	0.00

Provided Color	FOR ALL FUNDS										
Committee Process Comm	Description	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds		
College Coll	01 GENERAL FUND			A)WWW.				(41.15) ±016	HIT I SKELL BY		
Furth Record Language Furt		0.00	0,00	0.00	0.00	0.00	85 550 00		September 1		
Expenditure Deals						0,00	00,000,00		3530 437		
Other Scientification (1997) Figure 1997 F		0.00	0.00	0.00	0.00						
9. SEPOLA, EDICATION PAGE PRESCRIPTIVED		10 to 100 to 1				0,00	0.00		Mary and Maria		
One Foundation Data One				En YEAR		DE VIR. AND	die on with		West Andrew		
Prof. Procession Prof. Pro					HE WIND LINE	A X X X					
Expending Duals					-						
Column C		0.00							Ways Company		
Fuel Resociation Company Compa		0,00	00,0	0.00	0.00	0.00	0.00				
Exercision Chall Once Somewhate Related December		1		1		7.00	0.00				
One Convertibles Detail One		0.00	0.00	0.00	0.00						
13 CAMPETER ASPECUAL PREVIOUS PROPOSE The Propose Propose 15 CAMPETER ASPECUAL PROPOSE			0.00	0.00		0.00	0.00		edite l		
Expending Date					ĺ				CALL OF STREET		
From Recordition	Expenditure Detail	0.00	0.00	0.00	0.00						
14. CHEFFERE MANTENANCE FUND 0.50						85,550.00	0.00		1999		
Colles Sources Uses Datal Find Recordible Find	14 DEFERRED MAINTENANCE FUND				, 140 E 100 Miles						
Final Resoculation		0.00	0.00		0.482163				West Control		
Expenditure Dotal Other Sourceal treat Dotal Find Reconciliation September Dotal Find Reconciliation September Dotal Find Reconciliation September Dotal Find Reconciliation September Dotal Find Reconciliation Other Sourceal treat Dotal Find Reconciliation Other Sourceal treat Dotal Find Reconciliation September Dotal Other Sourceal treat Dotal Find Reconciliation Expenditure Dotal Other Sourceal treat Dotal Other Sourcea	Fund Reconciliation		-			0.00	0.00		TERES CONTRACTOR		
College SourceUses Chests		0.00	0.00		TOWN THE STATE				Continues of		
Fund Repossible Flow		0.00	0.00		\$ F. T. 12 F.S.	0.00	0.00				
Expenditure Detail		MARKET BURNEY	Shirt of the series								
Collet Sourceut Lies Detail							- 1				
18 SCHOOL BUSINESSIONS REDUCTION FUND Company	Other Sources/Uses Detail				10 Year	0.00	0.00				
Expendituse Detail Officer Source-Intuities Detail Officer Sou				HE OWNER	OLSO FEET S						
Fund Reconcision	Expenditure Detail	0.00	0,00				8				
19 FOUNDATION SPECIAL REVENUE FUND 0.00						0.00	0.00		MIN VERNIL		
Other Sources/Less Detail Fund Reconcilation 3 85 CAN, RESERVET PLANT OF DETERMINATION OF THE PLANT OF THE PL	19 FOUNDATION SPECIAL REVENUE FUND					WINTER STREET			A CHARLES		
Fund Reconciliation		0.00	0.00	0.00	0.00		0.00		65 BY 151		
Expenditure Detail				Maria Maria	The Book of the Control of the Contr	THE PART OF THE PA	0.00		SECTION OF THE		
Other Sources (Uses Detail Fund Recordination 1		E COLUMN	126		77 CM 1831 H.		N .		Harris Marie		
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25 CAPTAL FACILITIES FUND						0.00	0.00		The state of the s		
Expenditure Detail				110 110							
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39 STATE SCHOOL BUILDING LEASEPURCHASE FUND Expenditure Detail Other Sources/Uses Detail 0.00 0.00 0.00				Election for the		0.00	0.00		the state of the		
O.00	30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND			VV , 82 0	ALC: NO PASSES		N.		Water State of		
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Expenditure Detail 0.00			1		A STATE OF THE PARTY OF THE PAR		-				
Other Sources/Uses Detail		0.00	0.00	C THE W	The second		16		YELL WELL		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 51 BOND INTERREST AND REDEMPTION FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 52 DEST SYC FUND FOR BLENDED COMPONENT UNITS Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 54 DEST SERVICE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 55 TOUNDATION FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 58 DEBT SERVICE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 59 FOUNDATION PERMANENT FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 60 CAFETERIA ENTERPRISE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND Expenditure Datail Other Sources/Uses Datail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND 61 CAFETERIA ENTERPRISE FUND	Other Sources/Uses Detail	0.00	0.00	d'i page and in		000	0.00		8320 U 116		
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STANCONTEREST AND REDEMPTION FUND Expenditure Detail 0.00 0.00				A THE PARTY OF	SUPPLIES OF THE PERSON NAMED IN	0,00	0.00				
Other Sources/Uses Detail Fund Reconciliation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 55 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation Fund Reconciliat	51 BOND INTEREST AND REDEMPTION FUND	CONTRACTOR OF THE PARTY OF THE		STA COLUMN	Villa Million						
Fund Reconcilitation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconcilitation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilitation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilitation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilitation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilitation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilitation 58 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilitation FUND FUND FUND FUND FUND FUND FUND FUND				ATE HER TWI	d (1 = 0, 10 K)						
SE DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail 0.00 0.	Fund Reconciliation				Hall Carlotte	0.00	0.00				
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Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 51 CAFETERIA ENTERPRISE FUND Expenditure Detail 0,00 0,00 0,00 0,00 Expenditure Detail 0,00 0,00 0,00 0,00 Expenditure Detail 0,00 0,00 0,00 0,00		100				0.00	0.00		100 E 100		
Expenditure Detail	Fund Reconciliation		San Bulley			0.00	0.00				
Other Sources/Uses Detail 0.00 0.00 Fund Reconciliation 50 5ER SERVICE FUND 5Expenditure Detail 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 0.00 Other Sources/Uses Detail 0.00 0.00 0.00 Expenditure Detail 0.00 0.00 Expenditure Detail				2 2 2	7/1×/1		li li				
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57 FOUNDATION PERMANENT FUND Expenditure Detail 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	Other Sources/Uses Detail					0.00	0.00		KIND OF THE		
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Fund Reconciliation	Expenditure Detail	0.00	0.00	0,00	0.00				By C. Been		
61 CAFETERIA ENTERPRISE FUND Expanditure Detail 0,00 0.00 0.00							0.00				
	61 CAFETERIA ENTERPRISE FUND		I				li li				
DOD 1 0.00 II		0,00	0.00	0.00	0.00	1140000	2.05				
Fund Reconciliation					-	0.00	0,00		PER STA		

			FOR ALL FUND	8				
Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								- THE PARTY NAMED IN CO.
Expenditure Detail	0.00	0,00	0.00	0.00		- 1		
Other Sources/Uses Detail					0.00	0.00		THE RESIDENCE OF
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63 OTHER ENTERPRISE FUND		1		17001 V 111111				
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66 WAREHOUSE REVOLVING FUND				THE STATE OF				
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Fund Reconciliation			CITATA					
67 SELF-INSURANCE FUND	0.666000	romen	1 - 5 1 1 2 1 3					THE STATE OF THE S
Expenditure Detail	0.00	0.00				- 1		
Other Sources/Uses Detail	W. Hilliam St. Co.		11 JUNE 12 X		0.00	0.00		
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	Option Statement	50/53 Vill 1mm	100 TO 10	THE PARTY NAMED IN				
Expenditure Detail Other Sources/Uses Detail	EER	100000000000000000000000000000000000000		THE RESERVE THE PERSON NAMED IN				
Fund Reconciliation				The National Property of the Parks	0,00	STREET, TAX DATE OF		
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	l 1			CA STATE OF STATE		H. C. 14 TECO.		
Expenditure Detail				Mark V. E.				vale in
Other Sources/Uses Detail	0.00	0.00						See A Comment
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	1 - 1/1 - 1/1		THE WAR SHOULD VINE					
76 WARRANT/PASS-THROUGH FUND	LUL DE LOCAL	Commercial Distriction	min welling					
Expenditure Detail			No. of Roll lines					
Other Sources/Uses Detail	TOTAL PARTY	III DZ III III III III	NA SECTION SECTION					
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95 STUDENT BODY FUND	ENVIOLENT COLUMN	Sall	WALLEY OF THE	of war and the	VI IV			The same of the same
Expenditure Detail		100	1110	All Set Harm				A 300 133 1
Other Sources/Uses Detail		O IVI DE L			S	1 20 1		
Fund Reconciliation							PIVE II	
TOTALS	0.00	0,00	0.00	0.00	85,550.00	85,550.00	DECEMBER OF THE	THE RESERVE OF THE PARTY.

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	D	istrict AD	Α	
	3.0% 2.0% 1.0%	0 301 1,001	to to and	300 1,000 over	
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	396				
District's ADA Standard Percentage Level:	2.0%				

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)	255	363		
District Regular	355	303		
Charter School Total ADA	355	363	N/A	Met
Second Prior Year (2017-18) District Regular	383	383		
Charter School Total ADA	383	383	0.0%	Met
First Prior Year (2018-19) District Regular	408	396		
Charter School		0		N-4 88-4
Total ADA	408	396	2.9%	Not Met
Budget Year (2019-20) District Regular	396			
Charter School	0			
Total ADA	396			

1B. Comparison of District ADA to the Standard

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

1a.	STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumption used in projections in this area.
	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)

We anticipated higher enrollment to be reported for FY18/19 due to an increase in early new registrations however all those students did not attend at the time enrollment was reported. We will look more closely at new registrations and if possible, family situations that may result in attendance not continuing for the full school year.

1b.	STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

_			_	
2	CRITE	FRION	: Enro	ıımen

STANDARD: Projected enrollment has not been overestim	ed in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years
by more than the following percentage levels:	

	Percentage Level	D	District ADA		
<u>-</u>	3.0%	0	to	300	
	2.0%	301	to	1,000	
	1.0%	1,001	and	over	
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	396				
District's Enrollment Standard Percentage Level:	2.0%				

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

			Enrollment Variance Level	
	Enrollmen	t	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	370	376		
Charter School				Blot
Total Enrollment	370	376	N/A	Met
Second Prior Year (2017-18)				
District Regular	383	407		
Charter School				88-4
Total Enrollment	383	407	N/A	Met
First Prior Year (2018-19)				
District Regular	420	428		
Charter School				
Total Enrollment	420	428	N/A	Met
Budget Year (2019-20)				
District Regular	428			
Charter School				
Total Enrollment	428			

2B. Comparison of District Enrollment to the Standard

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

Explanation:

1a.	STANDARD MET	- Enrollment has not b	een overestimated b	y more than the standa	rd percentage	level for the first prior year.
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	(required if NOT met)	
1b.	STANDARD MET - Enrollmer	nt has not been overestimated by more than the standard percentage level for two or more of the previous three years.
	Explanation: (required if NOT met)	

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17) District Regular	361	376	
Charter School		0	
Total ADA/Enrollment	361	376	96.0%
Second Prior Year (2017-18) District Regular Charter School Total ADA/Enrollment	383	407	
	383	407	94.1%
First Prior Year (2018-19) District Regular	396	428	
Charter School	0		
Total ADA/Enrollment	396	428	92.5%
		Historical Average Ratio:	94.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 94.7%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)		400		
District Regular	396	428	II.	
Charter School	0		20.50/	Met
Total ADA/Enrollment	396	428	92.5%	MAC
1st Subsequent Year (2020-21)				
District Regular	405	428		
Charter School				Mak
Total ADA/Enrollment	405	428	94.6%	Met
2nd Subsequent Year (2021-22) District Regular	412	435		
Charter School				
Total ADA/Enrollment	412	435	94.7%	Met

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

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

10 9	STANDARD MET	- Projected P-2 ADA to	enrollment ratio has no	t exceeded the standard	for the budget and tw	o subsequent fiscal	years
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Explanation: (required if NOT met)	

CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA) and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA and its economic recovery target payment, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies. Necessary Small School LCFF Revenue Standard selected:

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

Projected LCFF Revenue

Step 1 - Change in Population	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded)			408,08	428.39
(Form A, lines A6 and C4)	410.57	410.57	410.57	408.08
 b. Prior Year ADA (Funded) 		410.57	(2.49)	20.31
 c. Difference (Step 1a minus Step 1b) 	_	0.00	(2.43)	20.01
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-0.61%	4.98%
Step 2 - Change in Funding Level a. Prior Year LCFF Funding b1. COLA percentage	E	5,308,777.00 3,26%	5,405,694.00 3,00%	5,645,685.00 2.80%
b2. COLA amount (proxy for purposes of this criterion)		173,066.13	162,170.82	158,079.18
 Economic Recovery Target Funding (current year increment) 		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		173,066,13	162,170.82	158,079.18
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level				·
(Step 1d plus Step 2e)	<u> </u>	3.26%	2.39%	7.78%
LCEF Revenue Stand	ard (Step 3, plus/minus 1%):	N/A	N/A	N/A

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4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
2,684,678.00	2,711,525.00	2,738,640.00	2,766,026.00
	N/A	N/A	N/A
(percent change from	N/A	N/A	N/A
	2,684,678.00 Basic Ald Standard (percent change from	(2018-19) (2019-20) 2,684,678.00 2,711,525.00 N/A Basic Ald Standard (percent change from	(2018-19) (2019-20) (2020-21) 2,684,678.00 2,711,525.00 2,738,640.00 N/A N/A Basic Ald Standard (percent change from

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard			
(COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):	2.26% to 4.26%	2.00% to 4.00%	1.80% to 3.80%

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	4,999,425,00	5.308,777.00	5,405,694.00	5,645,685,00
	Projected Change in LCFF Revenue:	6.19%	1.83%	4.44%
	lecessary Small School Standard:	2.26% to 4.26%	2.00% to 4.00%	1.80% to 3.80%
·	Status:	Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met) Some schools are funded on LCFF while others are funded as NSS. Downleville Elementary School was funded in 17/18 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 budget 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: All data are extracted or calculated. Estimated/Unaudited Actuals - Unrestricted Ratio (Resources 0000-1999) of Unrestricted Salaries and Benefits Salaries and Benefits **Total Expenditures** (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures (Form 01, Objects 1000-3999) Fiscal Year 71.3% 3,452,283.60 4,843,165.88 Third Prior Year (2016-17) 71.1% 5,217,327.20 3,711,880,80 Second Prior Year (2017-18) 68.0% 3,935,698.00 5,786,086.00 First Prior Year (2018-19) 70.1% Historical Average Ratio: 2nd Subsequent Year 1st Subsequent Year **Budget Year** (2021-22)(2019-20)(2020-21)District's Reserve Standard Percentage 4.0% 4.0% (Criterion 10B, Line 4) 4.0% District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater 66.1% to 74.1% 66.1% to 74.1% 66.1% to 74.1% of 3% or the district's reserve standard percentage): 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated. Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits Total Expenditures Ratio of Unrestricted Salaries and Benefits (Form 01, Objects 1000-7499) (Form 01, Objects 1000-3999) Status to Total Unrestricted Expenditures (Form MYP, Lines B1-B3) (Form MYP, Lines B1-B8, B10) Fiscal Year Met 68.9% 4,399,050.00 6,386,369.00 Budget Year (2019-20) Met 70.4% 1st Subsequent Year (2020-21) 4,202,300.00 5,966,220.00 Met 5,873,690.00 70.0% 4,109,770.00 2nd Subsequent Year (2021-22) 5C. Comparison of District Salaries and Benefits Ratio to the Standard DATA ENTRY: Enter an explanation if the standard is not met. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

2.78% to 12.78%

Change Is Outside

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard P	ercentage Ranges		
DATA ENTRY; All data are extracted or calculated.	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3,26%	2.39%	7.78%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.74% to 13.26%	-7.61% to 12.39%	-2.22% to 17.78%

-1,74% to 8,26%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

3. District's Other Revenues and Expenditures

Explanation Percentage Range (Line 1, plus/minus 5%):

Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) First Prior Year (2018-19)	421,375,00		
Budget Year (2019-20)	206,021.00	-51.11%	Yes
st Subsequent Year (2020-21)	206,021.00	0.00%	No
and Subsequent Year (2021-22)	206,021.00	0.00%	Yes

Explanation: (required if Yes)

Additional funding from Forest Reserve (Small Rural Schools) has been authorized and was budgeted in 18/19. This funding is not anticipated to continue in current FY19/20 and out years.

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

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

372.617.00		
305,138.00	-18.11%	Yes
305,138.00	0.00%	No
305,138.00	0.00%	Yes

-2.61% to 7,39%

Dercent Change

Explanation: (required if Yes)

Funding from CTE program is not anticipated to continue and adjustments have been made for sustaining the program through the Districts General Fund revenues. State revenues have been projected flat from current year 19/20 through out years.

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

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

260,388.00		
260,388.00	0.00%	No
260,388.00	0.00%	No
260,388,00	0.00%	Yes

Explanation: (required if Yes)

Local revenues have been projected flat for current year and out years. No anticipated increases or reductions are projected at this time.

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

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

417,360.00		
454,390,00	8.87%	Yes
299.390.00	-34.11%	Yes
299,390.00	0.00%	Yes

Explanation: (required if Yes)

Increases in books and supplies has been included for budget year 19/20 and removed from out years. After curriculum is adopted in 19/20 that expenditure is not anticipated to continue in 2 out years.

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

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

-3.78%	Yes
-5.01%	Yes
0.00%	Yes
	-5.01%

Explanation: (required if Yes) Some contracted services are anticipated to be filled with staff. The budget year 19/20 reflects one contracted service removed from budget and the two out years also reflect one contracted service to no longer continue.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Percent Change Status Amount Over Previous Year Object Range / Fiscal Year

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

1,054,380,00		
771,547.00	-26.82%	Not Met
771,547.00	0.00%	Met
771,547.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

1,836,024.00		
1.819.363.00	-0.91%	Met
1.595,964,00	-12.28%	Not Met
1,595,964.00	0.00%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B if NOT met)

Additional funding from Forest Reserve (Small Rural Schools) has been authorized and was budgeted in 18/19. This funding is not anticipated to continue in current FY19/20 and out years.

Explanation: Other State Revenue

(linked from 6B if NOT met)

Funding from CTE program is not anticipated to continue and adjustments have been made for sustaining the program through the Districts General Fund revenues. State revenues have been projected flat from current year 19/20 through out years.

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

Local revenues have been projected flat for current year and out years. No anticipated increases or reductions are projected at this time.

STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Increases in books and supplies has been included for budget year 19/20 and removed from out years. After curriculum is adopted in 19/20 that expenditure is not anticipated to continue in 2 out years.

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

Some contracted services are anticipated to be filled with staff. The budget year 19/20 reflects one contracted service removed from budget and the two out years also reflect one contracted service to no longer continue.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of Yes the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) 0.00 (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) 7,156,929.00 Budgeted Contribution¹ b. Plus: Pass-through Revenues 3% Required Minimum Contribution to the Ongoing and Major and Apportionments Maintenance Account Status (Line 1b, if line 1a is No) (Line 2c times 3%) c. Net Budgeted Expenditures 0.00 Not Met 214,707.87 7,156,929.00 and Other Financing Uses ¹ Fund 01, Resource 8150, Objects 8900-8999 If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation:

(required if NOT met and Other is marked)

13.2%

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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

- 1. District's Available Reserve Amounts (resources 0000-1999)
 - a. Stabilization Arrangements
 - (Funds 01 and 17, Object 9750) b. Reserve for Economic Uncertainties
 - b. Reserve for Economic Uncertaintie (Funds 01 and 17, Object 9789)
 - c. Unassigned/Unappropriated
 - (Funds 01 and 17, Object 9790) d. Negative General Fund Ending Balances in Restricted
 - Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
 - e. Available Reserves (Lines 1a through 1d) Expenditures and Other Financing Uses
 - District's Total Expenditures and Other Financing Uses
 (Fund 01, objects 1000-7999)
 - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
 - c. Total Expenditures and Other Financing Uses
 - (Line 2a plus Line 2b)
 District's Available Reserve Percentage
- (Line 1e divided by Line 2c)

 District's Deficit Spending Standard Percentage Levels

Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
0.00	0.00	0.00
595,000.00	610,000.00	660,000.00
2,457,522.43	2,443,830.68	1,973,258.00
0.00	0.00	0.00
3,052,522.43	3,053,830.68	2,633,258.00
5,905,082.67	6,101,005.67	6,624,569.00
		0.00
5,905,082.67	6,101,005.67	6,624,569.00
51.7%	50.1%	39.7%
le l		

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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.

16.7%

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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(406,794.13)	5,174,618.45	7.9%	Met
Second Prior Year (2017-18)	71,781,25		N/A	Met
First Prior Year (2018-19)	(446,855.00)		7.6%	Met
Budget Year (2019-20) (Information only)	(1,076,605.00)	6,471,919.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a ST/	NDARD MET - Unrestricted	deficit spending if any	v. has not exceeded t	the standard perc	centage level in two or mo	ore of the three prior year:
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(Line 3 times 1/3):

Explanation:	
(required if NOT met)	

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level 1		District ADA		_
1.7%	0	to	300	
1.3%	301	to	1,000	
1.0%	1,001	to	30,000	
0.7%	30,001	to	400,000	
0.3%	400,001	and	over	

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4):

411

District's Fund Balance Standard Percentage Level:

1.3%

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated,

	(Form 01, Line F1e, U	Inrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2016-17)	3,609,386,00	3,996,500.56	N/A	Met
Second Prior Year (2017-18)	3.475.084.00	3,589,706.43	N/A	Met
First Prior Year (2018-19)	2,642,403.00	3,661,488.00	N/A	Met
Budget Year (2019-20) (Information only)	3,214,633.00			

Unrestricted General Fund Beginning Balance ²

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:	
(required if NOT met)	

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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: Budget Year data are extracted. If Form MYP 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 \$69,000 (greater of)	0	to	300	
4% or \$69,000 (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 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.

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.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	396	411	411
Subsequent Years, Form MYP, Line F2, if available.)			
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 MYP 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; Budget Year data are extracted.

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

4	Do you choose to exclude fr	om the reserve calculation	the pass-through fu	unds distributed to	SELPA members?

	er.	
Y	es	

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

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2019-20)	(2020-21)	(2021-22)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- 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)
- Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount
- (\$69,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7,156,929.00	6,748,811.00	6,667,539.00
7,156,929.00	6,748,811.00	6,667,539.00 4%
286,277.16	269,952.44	266,701.56
69,000.00	69,000.00	69,000.00
286,277.16	269,952.44	266,701.56

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

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10C	Calculating	the District's	Budgeted	Reserve	Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	e Amounts	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	ricted resources 0000-1999 except Line 4):	(2015-20)	(EGEG E 1)	
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties	745 000 00	675,000.00	669,000.00
	(Fund 01, Object 9789) (Form MYP, Line E1b)	715,000.00	073,000.00	000100000
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	686,437.00	68,673.00	49,366.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements		AV.	
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	0.00		
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount	4 404 427 00	743,673.00	718.366.00
	(Lines C1 thru C7)	1,401,437.00	740,070.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.58%	11.02%	10.77%
	District's Reserve Standard			
	(Section 10B, Line 7):	286,277.16	269,952.44	266,701.56
	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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:	
(required if NOT met)	

SUPF	PLEMENTAL INFORMATION
DATA E	NTRY: 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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?
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.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

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

-10.0% to +10.0% or -\$20,000 to +\$20,000

Transfers In and Transfers Out, enter	ter data in the Projection column for the 1st r data in the First Prior Year. If Form MYP e 1st and 2nd subsequent Years. Click the ap	xists, the data will be ext	racted for the budget Year, a	na isi ana zna Sabsegaeni	ar will be extracted. For Years. If Form MYP does not	
Description / Fiscal Year		Projection	Amount of Change	Percent Change	Status	
1a. Contributions, Unrestricte	d General Fund (Fund 01, Resources 00	00-1999, Object 8980)				
First Prior Year (2018-19)		(268,665.00)				
Budget Year (2019-20)		(316,696.00)	48,031.00	17.9%	Not Met	
1st Subsequent Year (2020-21)		(328,727.00)	12,031.00	3.8%	Met	
2nd Subsequent Year (2021-22)		(339,985.00)	11,258.00	3.4%	Met	
1b. Transfers In, General Fund	4 *					
First Prior Year (2018-19)	•	0.00				
Budget Year (2019-20)		0.00	0.00	0.0%	Met	
		0.00	0.00	0.0%	Met	
1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)		0.00	0.00	0.0%	Met	
Zild Gabacqualik Fadi (2021 22)	1.0					
1c. Transfers Out, General Fu	nd *					
First Prior Year (2018-19)		85,550.00			100	
Budget Year (2019-20)		85,550.00	0.00	0.0%	Met	
1st Subsequent Year (2020-21)		85,550.00	0.00	0.0%	Met	
2nd Subsequent Year (2021-22)	i	85,550.00	0.00	0.0%	Met	
Impact of Capital Projects Do you have any capital pro	ejects that may impact the general fund ope	rational budget?		No		
S5B. Status of the District's Pr DATA ENTRY: Enter an explanation 1a. NOT MET - The projected or subsequent two fiscal years.	ojected Contributions, Transfers, and if Not Met for items 1a-1c or if Yes for items contributions from the unrestricted general frames. Identify restricted programs and amound es, for reducing or eliminating the contributions	d Capital Projects 1d. und to restricted general tof contribution for each	n program and whether contr	butions are ongoing or one-	ilme in nature. Explain the	
Explanation: (required if NOT met)	OTE CONT					
1b. MET - Projected transfers in	1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.					
Explanation: (required if NOT met)						

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Ic.	:. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.				
	Explanation: (required if NOT met)				
id.	NO - There are no capital proj	jects that may impact the general fund operational budget.			
	Project Information: (required if YES)				

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S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget 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 Distri	ct's Long-ter	m Commitments				
DATA ENTRY: Click the appropriate	button in item	1 and enter data in all columns of item	2 for applicable long-term com	mitments; there are no extractions in this	section,	
Does your district have long (If No, skip item 2 and Section	j-term (multiyea ons S6B and S	ar) commitments?				
2. If Yes to item 1, list all new than pensions (OPEB); OP	and existing mu EB is disclosed	ultiyear commitments and required annuin item S7A.	ual debt service amounts. Do n	not include long-term commitments for po	stemployment benefits other	
Type of Commitment	# of Years Remaining	SACS Funding Sources (Revenues	S Fund and Object Codes Use s) De	d For: bt Service (Expenditures)	Principal Balance as of July 1, 2019	
Capital Leases	1					
Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans Compensated Absences	1	General Unrestricted Revenue	Accrued Vacation	1	36,330	
Compensated Absences		Concidi Ciliodilotoa Novella				
Other Long-term Commitments (do	not include OP	EB):				
TOTAL:					36,330	
					- 1-1	
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year	
		(2018-19)	(2019-20)	(2020-21)	(2021-22) Annual Payment	
		Annual Payment	Annual Payment	Annual Payment	(P & I)	
Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P&I)	
Capital Leases						
Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans		24.070	36.330	0		
Compensated Absences		31,673	36,330			
Other Long-term Commitments (co	ntinued):					
<u></u>						
			00.000	0		
	ual Payments:	31,673 reased over prior year (2018-19)?	36,330 Yes	No	No	

	$\overline{}$					
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 budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.	Yes - Annual payments for long-term commitments have increased in one or more of the budget 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. Annual payments for compensated absences will be paid from unrestricted general fund revenues.						
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 annual payments.						
Explanation: (required if Yes)						

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. I	dentification of the District's Estimated Unfunded Liability for Poste	employment Benefits Other than	Pensions (OPEB)	
	ENTRY: Click the appropriate button in item 1 and enter data in all other applica			on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		ie
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	Yes		
	c. Describe any other characteristics of the district's OPEB program including their own benefits:	eligibility criteria and amounts, if any,	that retirees are required to contribute to	oward
	A retiree who has met the criteria and retires at			9.70900
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-you-go	
	 b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance governmental fund 	e or	Self-Insurance Fund	Governmental Fund 577,975
4.	OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the date of the OPEB valuation	577,9' 577,9' Actuarial Jun 30, 2018		e entered.
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	577,975.00	(2020-21) 583,191.00	(2021-22) 594,385.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00 21,370,00	21,370.00	21,370.00
	d. Number of retirees receiving OPEB benefits	1	3	2

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S7B.	Identification of the District's Unfunded Liability for Self-Insurance	Programs		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applic	able items; there are no extraction	s in this section.	
1,	Does your district operate any self-insurance programs such as workers' cor employee health and welfare, or property and liability? (Do not include OPEE covered in Section S7A) (If No, skip items 2-4)	npensation, B, which is		
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	ails for each such as level of risk re	etained, funding approach, basis for valu	uation (district's estimate or
	N/A			
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4,:	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs b. Amount contributed (funded) for self-insurance programs	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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 L	abor Agre	ements - Certificated (Non-ma	nagement) E	mployees			
DATA	FNTRY: Enter all applicable data	items: ther	e are no extractions in this section.					
<i>D</i> , (1) (Prior Year (2nd Interim)	11000	et Year 19-20)		1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Numbe	er of certificated (non-manageme	int)	(2018-19)	(20	15-201			
full-tim	e-equivalent (FTE) positions	,	25.4		30.2		30.2	30.2
Certificated (Non-management) Salary and Benefit Negotiations 1. Are salary and benefit negotiations settled for the budget year?				Yes				
		f Yes, and have been	the corresponding public disclosure filed with the COE, complete question	documents ons 2 and 3.				
		f Yes, and have not be	the corresponding public disclosure een filed with the COE, complete qu	documents estions 2-5.				
	(4	lf No, identi	fy the unsettled negotiations includin	ng any prior yea	ar unsettled negoti	ations and	then complete questions 6 and	7,
100000000000000000000000000000000000000	iations Settled			4!	Feb 12 3	010	7	
2a.	Per Government Code Section	1 3547.5(a)	, date of public disclosure board me	eting:	Feb 12, 2	.019	3	
2b.	Per Government Code Sectio by the district superintendent	and chief bu	, was the agreement certified usiness official? e of Superintendent and CBO certific	cation:	Yes Feb 05, 2	2019		
3.	Per Government Code Section to meet the costs of the agree		, was a budget revision adopted		No			
		If Yes, date	of budget revision board adoption:					_
4.	Period covered by the agreen	nent:	Begin Date: Ju	101, 2018		End Date:	Jun 30, 2020	
5.	Salary settlement:				get Year 019-20)	,,,	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Is the cost of salary settlement projections (MYPs)?	t included i	n the budget and multiyear		Yes		Yes	Yes
			One Year Agreement					1
		Total cost	of salary settlement					
		% change	in salary schedule from prior year			J		
			or Multiyear Agreement					·
		Total cost	of salary settlement		5,829		13,115	13,115
		% change (may ente	in salary schedule from prior year r text, such as "Reopener")		2.0%		4.4%	4.2%
		Identify the	e source of funding that will be used	to support mul	tiyear salary comn	nitments:		
			und revenues and unassigned endi				0% in 1st out year - 2020/21.	

Negotia	ations Not Settled				
6.	Cost of a one percent increase in salary and statutory benefits				
		Budget Year	1st Subsequent Year	2nd Subsequent (2021-22)	Year
_		(2019-20)	(2020-21)	(2021-22)	
7.	Amount included for any tentative salary schedule increases				
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent (2021-22)	Year
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes	
2.	Total cost of H&W benefits	113,890	108,796		105,953
3.	Percent of H&W cost paid by employer	76.0%	76.0%	76.0%	
4.	Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%	
	cated (Non-management) Prior Year Settlements				
Are an	y new costs from prior year settlements included in the budget?	No			
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:				
	1				
		Budget Year	1st Subsequent Year	2nd Subsequent (2021-22)	t Year
Certifi	cated (Non-management) Step and Column Adjustments	(2019-20)	(2020-21)	(2021-22)	
		V .	Van	Yes	
1.	Are step & column adjustments included in the budget and MYPs?	Yes 28,959	Yes 27,733	165	28,084
2.	Cost of step & column adjustments	2.5%	2.5%	2.5%	20,001
3.	Percent change in step & column over prior year	2.070	2.070		
		Budget Year	1st Subsequent Year	2nd Subsequent	t Year
Certifi	cated (Non-management) Attrition (layoffs and retirements)	(2019-20)	(2020-21)	(2021-22)	
1.	Are savings from attrition included in the budget and MYPs?	No	Yes	Yes	
2.	Are additional H&W benefits for those laid-off or retired employees				
	included in the budget and MYPs?	No	Yes	Yes	
Certifi	icated (Non-management) - Other her significant contract changes and the cost impact of each change (i.e., class	s size hours of employment, leave of a	bsence, bonuses, etc.);		
2,50		, ,			
	N/A				
	÷				

88B. C	ost Analysis of District's Labor Agre	eements - Classified (Non-mana	gement) Employees		
DATA E	NTRY: Enter all applicable data items; the	re are no extractions in this section.			
		Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number FTE pos	of classified (non-management) itions	26.1	26.3	26.3	26.3
	ed (Non-management) Salary and Bene Are salary and benefit negotiations settled If Yes, and have been		No locuments as 2 and 3.		
	If Yes, and have not b	the corresponding public disclosure dependent of the complete questions and the complete questions.	documents stions 2-5.		
		ify the unsettled negotiations including		ons and then complete questions 6 and	7,
	Settlement	negonations are origoning for dissained	о отгроусов.		
Negotia 2a.	tions Settled Per Government Code Section 3547.5(a) board meeting:), date of public disclosure			
2b.	Per Government Code Section 3547.5(b) by the district superintendent and chief b If Yes, date		ation:		
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement? If Yes, date), was a budget revision adopted e of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	En	d Date:	
5.	Salary settlement:		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Is the cost of salary settlement included i projections (MYPs)?	n the budget and multiyear			
		One Year Agreement of salary settlement in salary schedule from prior year			
	Total cost	or Multiyear Agreement of salary settlement			
	(may ente	in salary schedule from prior year r text, such as "Reopener")			
	Identify the	e source of funding that will be used to	o support multiyear salary commitr	ments:	
		I.			
Negoti	ations Not Settled				
6.	Cost of a one percent increase in salary	and statutory benefits	9,702 Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7.	Amount included for any tentative salary	schedule increases	32,947	.0	

Classif	fled (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1,	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	85.807	109,127	110,320
3.	Percent of H&W cost paid by employer	67.0%	67.0%	67.0%
4.	Percent projected change in H&W cost over prior year	1.0%	1.0%	1.0%
٦.	Tarounk projected change in Florit cost of a prior year			
Classi	fled (Non-management) Prior Year Settlements			
	y new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
Classi	fied (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classi	ned (Non-management) step and condition Adjustments	(2010 20)	(40000)	A
	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
1. 2.	Cost of step & column adjustments	15,510	10,721	10,183
3.	Percent change in step & column over prior year	2.5%	1.2%	1.1%
٥.	Crock change in stop a column over provided		712	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classi	fled (Non-management) Attrition (layoffs and retirements)	(2019-20)	(2020-21)	(2021-22)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
1.	Ale sayings from attributed in the budget and in the			
2	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No
Classi	ified (Non-management) - Other her significant contract changes and the cost impact of each change (i.e., hour			
LIST OU	N/A		,	
	INIA			

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	Cont Applyais of Diatriatia La	oor Agreements - Management/Super	visor/Confidential Employees		
7		ems; there are no extractions in this section.			
		Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	er of management, supervisor, and ential FTE positions	1177777	2.9	2.9	2.9
Management/Supervisor/Confidential Salary and Benefit Negotiations 1. Are salary and benefit negotiations settled for the budget year?		Yes			
1.	•	Yes, complete question 2.	,		
	If	No, identify the unsettled negotiations includi	ing any prior year unsettled negotiati	ions and then complete questions 3 and 4	4 .
Negoti 2.	lations Settled Salary settlement:	n/a, skip the remainder of Section S8C.	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2019-20)	(2020-21)	(2021-22)
	Is the cost of salary settlement in projections (MYPs)?	ncluded in the budget and multiyear	Yes	Yes	Yes
		otal cost of salary settlement	8,111	0	0
	% (r	change in salary schedule from prior year nay enter text, such as "Reopener")	2.5%	0.0%	0.0%
Negot 3.	lations Not Settled Cost of a one percent increase	in salary and statutory benefits			
			Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4.	Amount included for any tentative	ve salary schedule increases			
	gement/Supervisor/Confidential h and Welfare (H&W) Benefits		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Are costs of H&W benefit chang	ges included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	•	23,974	24,764	25,738
3.	Percent of H&W cost paid by er		74.0%	74.0% 2.5%	74.0% 2.5%
4.	Percent projected change in H&	kw cost over prior year	2,576	2.070	
	gement/Supervisor/Confidential and Column Adjustments		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Are step & column adjustments	included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjust	ments	8,313	10,956 2.5%	13,695 2.5%
3.	Percent change in step & colun	nn over prior year	2.5%	∠.√/0	2.070
	gement/Supervisor/Confidentia r Benefits (mileage, bonuses, et		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
			No	No	No
1.		ided in the pudget and MTPS?	INU	,,,,	

Percent change in cost of other benefits over prior year

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S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 11, 2019

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

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ADDITIONAL	EISCAL	INDICA:	TORS

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No				
A2.	Is the system of personnel position control independent from the payroll system?	Yes				
А3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No				
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No				
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No				
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No				
A7.	Is the district's financial system independent of the county office system?	Yes				
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No				
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No				
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.						
	Comments: (optional)					

End of School District Budget Criteria and Standards Review