PINER-OLIVET UNION SCHOOL DISTRICT

REGULAR MEETING - GOVERNING BOARD

Thursday, December 14, 2017

Public Session 7:00 p.m.
Adjournment 10:00 p.m.

Board Conference Room 24
Schaefer Elementary School
(for public & closed session)
1370 San Miguel
Santa Rosa, CA 95403

A G E N D A

A copy of the agenda, complete with backup materials, may be reviewed in the District Office, 3450 Coffey Lane, Santa Rosa, beginning the Monday prior to the Wednesday Board Meeting. Office hours are from 8:00 a.m. to 4:00 p.m. Monday through Friday or as otherwise posted. Agendas are always posted at each school, the District Office, the Board/Conference Room 24 and on our web site at www.pousd.org.
ADA Compliance: In compliance with Government Code § 54954.2(a), the Piner-Olivet Union School District, will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the American with Disabilities Acts of 1990 (42 U.S.C. § 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Cathy Manno, Executive Secretary to the Superintendent, Piner-Olivet Union School District, 3450 Coffey Lane, Santa Rosa, CA 95403 (707) 522-3000 or email cmanno@pousd.org at least two days before the meeting date.

www.pousd.org

1. CALL TO ORDER
2. ROLL CALL
3. FLAG SALUTE
4. AGENDA MODIFICATION
5. COMMUNICATIONS, PETITIONS AND DELEGATIONS

   Persons addressing the Board without giving previous notice should realize that the action upon any request may be delayed. This is a time for members of the audience to address the Board regarding items not on the agenda. Individual speakers will be allowed three minutes to address the Board under this agenda item. The Board will not respond but may place the subject on a future Board Agenda. Anyone desiring an item to be placed on the prepared agenda shall notify the Secretary ten (10) working days prior to the meeting.

6. COMMENTS FROM THE GOVERNING BOARD

7. RECOGNITION OF EXCELLENCE

8. ANNUAL ORGANIZATION OF THE BOARD OF EDUCATION

   8.1 Election of President (Attachment 1) (Pgs. 3-4)

   8.2 Election of Vice-President (Attachment 2) (Pg. 5)

   8.3 Election of Clerk (Attachment 3) (Pg. 6)

   8.4 Approval of a Schedule of Regular Meetings (Attachment 4) (Pgs. 7-14)

   8.5 Designate Board Representatives (Attachment 5) (Pgs. 15-19)

   8.6 Adoption of Board Bylaw 9323.1 Order of Business (Agenda Format) (Attachment 6) (Pgs. 20-21)

   8.7 Adoption of Existing Board Policies and Administrative Regulations

9. SUPERINTENDENT'S REPORT
   - 9.1 Announcements
   - 9.2 Curriculum
   - 9.3 Maintenance, Grounds and Operations
   - 9.4 Enrollment *(Supplement 1) (Pg. 22)*
   - 9.5 CBO Report

10. ASSOCIATION REPORTS
    10.1 POEA
    10.2 POCA

11. BOARD POLICIES
    Review and Approval of Board Policy -Claims or Actions against Piner-Olivet USD or any of its Officers and Employees (Pgs. 23-25)

12. DISCUSSION/INFORMATION ITEMS
    None

13. ACTION ITEMS
    13.1 Approval of the First Interim Financial Report and Accompanying Budget Updates for the Piner-Olivet Union School District, Olivet Charter School, Schaefer Charter School, Northwest Prep Charter School and the Piner-Olivet Charter School
    The Board of Trustees will review, discuss and consider approval of the First Interim Financial Report and accompanying budget updates for the Piner-Olivet Union School District, Olivet Elementary Charter School, Schaefer Charter School, Northwest Prep Charter School and the Piner-Olivet Charter School. (Action 1) (Pgs. 26-156)
    13.2 Approval of Freezing Expenditures on Non-Essential Items
    The Board of Trustees will review, discuss and consider approval of freezing expenditures on non-essential items. (Action 2) (Pg.157)
    13.3 Approval to Allot Additional ten (10) Days of Accumulated Sick Leave as Personal Necessity Leave ("Additional Leave") to Fire Survivors.
    The Board of Trustees will review, discuss and consider approval to allot additional ten (10) days of accumulated sick leave as personal necessity leave ("additional leave") to fire survivors. (Action 3) (Pg. 158-160)
    13.4 Approval of 2017-2018 Budget Development and Operations Calendar Updates
    The Board of Trustees will review, discuss and consider approval of the 2017-2018 Budget Development and Operations Calendar updates. *(Action 4)* (Pgs. 161-163)
    13.5 Acknowledge the Joint Sunshining of 2017-2018 POEA and District Contract Reopeners
    The Board of Trustees will review and acknowledge the joint sunshining of the 2017-2018 POEA and District contract reopeners. *(Action 5)* *(Pgs.* 164-165)
    13.6 Approval of Change Order #4 to the Energy Efficiency Contract with Syserco
    The Board of Trustees will review, discuss and consider approval of change order # 4 to the energy efficiency contract with Syserco. *(Action 6)* (Pgs.166-167)
    13.7 Approval of Resolution #501 of the Governing Board of the District Regarding Claim Filing Procedures
    The Board of Trustees will review, discuss the approval of Resolution # 501 of the Governing Board of the District regarding claim filing procedures. (Action 7) (Pgs.168-169)

14. CONSENT ITEMS
    All matters listed under "consent items" are considered by the Board to be routine and will be enacted upon in one motion. The public has a right to comment on any consent item. At the request of any member of the Board, during "agenda modifications" any item on the consent agenda shall be removed and given individual consideration for action as a regular agenda item. Members of the public may request the Board to place a "consent item" on the regular agenda during "agenda modifications."
    14.1 Approval of Minutes of Special Board Meeting of November 15, 2017(Consent 1) (Pgs. 170-172)
    14.2 Approval of Personnel Action Report (Consent 2) (Pg. 173)
    14.3 Approval of Vendor Warrants (Consent 3) (Pgs. 174-179)
    14.4 Approval of Routine Budget Updates (Consent 4) (Pgs. 180-220)
    14.5 Acceptance of RESIG Public Self-Insurer's Annual Report for Year Ending 6/30/16Consent 5) (Pgs. 221-229)
    14.6 Approval of the Annual Accounting of Developer Fees for Fiscal Year 2016-2017(Consent 6) (Pg. 230)
    14.7 Approval of the Contract between the Governing Board of Piner-Olivet USD and Piner-Olivet Charter School and GG Andrade Ahlas, Leadership Consulting, Inc. from August. 1, 2017 through June 30, 2018. (Consent 7) (Pgs. 231-237)

15. ROUND TABLE COMMENTS FROM THE GOVERNING BOARD

16. DATES AND FUTURE AGENDA ITEMS
    16.1. Next Regular Board Meeting – TBD

17. ADJOURNMENT

PRESIDENT

The president shall preside at all Governing Board meetings. He/she shall:

1. Call the meeting to order at the appointed time

2. Announce the business to come before the Board in its proper order

3. Enforce the Board's policies relating to the order of business and the conduct of meetings

4. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference

5. Explain what the effect of a motion would be if it is not clear to every member

6. Restrict discussion to the question when a motion is before the Board

7. Rule on issues of parliamentary procedure

8. Put motions to a vote, and state clearly the results of the vote

The president shall have all the rights of any member of the Board, including the right to move, second, discuss, and vote on all questions before the Board.

The Board President shall also perform other duties as directed by law, California Department of Education regulations and the Board, including the duty to:

1. Sign all instruments, acts, and orders necessary to carry out state requirements and the will of the Board

2. Consult with the Superintendent or designee on the preparation of the Board's agendas

3. Appoint and disband all committees, subject to Board approval

4. Call such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law

5. Confer with the Superintendent or designee on crucial matters which may occur between Board meetings

6. Be responsible for the orderly conduct of all Board meetings

7. Share informational mail with other Board members

(cf. 9320 - Meetings and Notices)

PRESIDENT (continued)

When the president resigns or is absent or disabled, the vice president shall perform the president's duties. When both the president and vice president are absent or disabled, the clerk shall perform the president's duties.

Legal Reference:

EDUCATION CODE
35022 President of the board
35143 Annual organizational meetings; dates and notice
GOVERNMENT CODE
54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS
Board Presidents' Handbook, revised 2002
CSBA Professional Governance Standards, 2000
Maximizing School Board Leadership: Boardsmanship, 1996
WEB SITES
CSBA: http://www.csba.org

VICE-PRESIDENT

At the annual organizational meeting, the Governing Board shall appoint a vice-president from its own membership.

The duties of the vice-president shall be to serve as presiding officer in the absence of the president.

CLERK

At the annual organizational meeting, the Governing Board shall elect a clerk from its own membership. (Education Code 35143)

(cf. 9100 - Organization)

The duties of the clerk shall be to:

1. Certify or attest to actions taken by the Board when required
2. Maintain such other records or reports as required by law
3. Sign the minutes of Board meetings following their approval

(cf. 9324 - Minutes and Recordings)

4. Sign documents on behalf of the district as directed by the Board
5. Serve as presiding officer in the absence of the president and vice president

(cf. 9121 - President)

6. Perform any other duties assigned by the Board

Legal Reference:

EDUCATION CODE
17593 Repair and supervision of property (duty of district clerk)
35038 Appointment of clerk by county superintendent of schools
35039 Dismissal of clerk
35121 Appointment of clerk in certain city and high school districts
35143 Annual organizational meetings
35250 Duty to keep certain records and reports
38113 Duty of clerk (re provision of school supplies)
GOVERNMENT CODE
54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS
CSBA Professional Governance Standards, 2000
Maximizing School Board Leadership: Boardsmanship, 1996
WEB SITES
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MEETINGS AND NOTICES

Meetings of the Governing Board are conducted for the purpose of accomplishing district business. In accordance with state open meeting laws (Brown Act), the Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, Board meetings shall provide opportunities for questions and comments by members of the public. All meetings shall be conducted in accordance with law and the Board's bylaws, policies, and administrative regulations.

(cf. 9321 - Closed Session Purposes and Agendas)
(cf. 9321.1 - Closed Session Actions and Reports)
(cf. 9323 - Meeting Conduct)

A Board meeting exists whenever a majority of Board members gather at the same time and place to hear, discuss, or deliberate upon any item within the subject matter jurisdiction of the Board or district. (Government Code 54952.2)

A majority of the Board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. However, an employee or district official may engage in separate conversations with Board members in order to answer questions or provide information regarding an item within the subject matter jurisdiction of the Board, as long as that employee or district official does not communicate the comments or position of any Board members to other Board members. (Government Code 54952.2)

In order to help ensure participation in the meeting by disabled individuals, the Superintendent or designee shall provide appropriate disability-related accommodations or modifications upon request in accordance with the Americans with Disabilities Act. (Government Code 54953.2, 54954.1)

Meeting notices and agendas shall specify that any individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent or designee. (Government Code 54954.2)

Each agenda shall also list the address(es) designated by the Superintendent or designee for public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting. (Government Code 54957.5)

(cf. 9322 - Agenda/Meeting Materials)

Regular Meetings

The Board shall hold one regular meeting each month to be held on the first Wednesday of the month unless otherwise posted. The meetings will begin at 5:30 p.m. in the District

MEETINGS AND NOTICES (continued)

Office. Comment on the closed session agenda will be taken at that time. The meeting will be adjourned to closed session at 5:32 p.m. The open session meeting will continue in Room 24 at Schaefer Elementary School at 7:00 p.m. unless otherwise posted. Meetings will end at 10:00 p.m. The end of the meeting may be extended one time if approved by a majority of the Board.

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public. (Government Code 54954.2)

Special Meetings

Special meetings of the Board may be called at any time by the presiding officer or a majority of the Board members. (Government Code 54956)

Written notice of special meetings shall be delivered personally or by any other means to all Board members and the local media who have requested such notice in writing. The notice shall be received at least 24 hours before the time of the meeting. The notice shall also be posted at least 24 hours before the meeting in a location freely accessible to the public. The notice shall specify the time and place of the meeting and the business to be transacted or discussed. No other business shall be considered at this meeting. (Education Code 35144; Government Code 54956)

Any Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the clerk or secretary of the Board or by being present at the meeting at the time it convenes. (Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the Board concerning any item that has been described in the meeting notice, before or during the item's consideration. (Government Code 54954.3)

Emergency Meetings

In the case of an *emergency situation* for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board may hold an emergency meeting without complying with the 24-hour notice and/or 24-hour posting requirement for special meetings pursuant to Government Code 54956. The Board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

An *emergency situation* means either of the following: (Government Code 54956.5)

MEETINGS AND NOTICES (continued)

1. An emergency, which shall be defined as a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board

(cf. 4141.6/4241.6 - Concerted Action/Work Stoppage)

2. A dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist activity, or threatened terrorist act that poses peril so immediate and significant that requiring the Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the Board

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

Except in the case of a dire emergency, the Board president or designee shall give notice of the emergency meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. All telephone numbers provided by the media in the most recent request for notification must be exhausted. If telephone services are not functioning, the notice requirement of one hour is waived and, as soon after the meeting as possible, the Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the Board. In the case of a dire emergency, the Board president or designee shall give such notice at or near the time he/she notifies the other members of the Board about the meeting. (Government Code 54956.5)

The minutes of the meeting, a list of persons the Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

Adjourned/Continued Meetings

A majority vote by the Board may adjourn/continue any regular or special meeting to a later time and place that shall be specified in the order of adjournment. Less than a quorum of the Board may adjourn such a meeting. If no Board members are present, the secretary or the clerk may declare the meeting adjourned to a later time and shall give notice in the same manner required for special meetings. (Government Code 54955)

Within 24 hours after the time of adjournment, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the place where the meeting was held. (Government Code 54955)

MEETINGS AND NOTICES (continued)

Study Sessions, Retreats, Public Forums, and Discussion Meetings

The Board may occasionally convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public.

The Board may also convene a retreat or discussion meeting to discuss Board roles and relationships.

(cf. 2000 - Concepts and Roles)
(cf. 2111 - Superintendent Governance Standards)
(cf. 9000 - Role of the Board)
(cf. 9005 - Governance Standards)
(cf. 9400 - Board Self-Evaluation)

Public notice shall be given in accordance with law when a quorum of the Board is attending a study session, retreat, public forum, or discussion meeting. All such meetings shall comply with the Brown Act and shall be held in open session and within district boundaries. Action items shall not be included on the agenda for these meetings.

Other Gatherings

Attendance by a majority of Board members at any of the following events is not subject to the Brown Act provided that a majority of the Board members do not discuss specific district business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to school board members

2. An open, publicized meeting organized by a person or organization other than the district to address a topic of local community concern

3. An open and noticed meeting of another body of the district

4. An open and noticed meeting of a legislative body of another local agency

5. A purely social or ceremonial occasion

6. An open and noticed meeting of a standing committee of the Board, provided that the Board members who are not members of the standing committee attend only as observers

(cf. 9130 - Board Committees)

MEETINGS AND NOTICES (continued)

Individual contacts or conversations between a Board member and any other person are not subject to the Brown Act. (Government Code 54952.2)

Location of Meetings

Meetings shall not be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135, including, but not limited to, religion, sex, or sexual orientation. In addition, meetings shall not be held in a facility which is inaccessible to disabled persons or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Meetings shall be held within district boundaries, except to do any of the following: (Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the district is a party

2. Inspect real or personal property which cannot conveniently be brought into the district, provided that the topic of the meeting is limited to items directly related to the property

3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law

4. Meet in the closest meeting facility if the district has no meeting facility within its boundaries or if its principal office is located outside the district

5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the district over which the state or federal officials have jurisdiction

6. Meet in or near a facility owned by the district but located outside the district, provided the meeting agenda is limited to items directly related to that facility

7. Visit the office of the district's legal counsel for a closed session on pending litigation, when doing so would reduce legal fees or costs

8. Attend conferences on nonadversarial collective bargaining techniques

MEETINGS AND NOTICES (continued)

9. Interview residents of another district regarding the Board's potential employment of an applicant for Superintendent of the district

10. Interview a potential employee from another district

Meetings exempted from the boundary requirements, as specified in items #1-10 above, shall still be subject to the notice and open meeting requirements for regular and special meetings when a quorum of the Board attends the meeting.

If a fire, flood, earthquake, or other emergency renders the regular meeting place unsafe, meetings shall be held for the duration of the emergency at a place designated by the Board president or designee, who shall so inform all news media who have requested notice of special meetings by the most rapid available means of communication. (Government Code 54954)

Teleconferencing

A teleconference is a meeting of the Board in which Board members are in different locations, connected by electronic means through audio and/or video. (Government Code 54953)

The Board may use teleconferences for all purposes in connection with any meeting within the Board's subject matter jurisdiction. All votes taken during a teleconference meeting shall be by roll call. (Government Code 54953)

During the teleconference, at least a quorum of the members of the Board shall participate from locations within district boundaries. (Government Code 54953)

Agendas shall be posted at all teleconference locations and shall list all teleconference locations whenever they are posted elsewhere. Additional teleconference locations may be provided to the public. (Government Code 54953)

All teleconference locations shall be accessible to the public. All teleconferenced meetings shall be conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the Board, including the right of the public to address the Board directly at each teleconference location. (Government Code 54953)

All Board policies, administrative regulations, and bylaws shall apply equally to meetings that are teleconferenced. The Superintendent or designee shall facilitate public participation in the meeting at each teleconference location.

Legal Reference: (see next page)

MEETINGS AND NOTICES (continued)

Legal Reference:

EDUCATION CODE
35140 Time and place of meetings
35143 Annual organizational meeting, date, and notice
35144 Special meeting
35145 Public meetings
35145.5 Agenda; public participation; regulations
35146 Closed sessions
35147 Open meeting law exceptions and applications
GOVERNMENT CODE
11135 State programs and activities, discrimination
54950-54963 The Ralph M. Brown Act, especially:
54953 Meetings to be open and public; attendance
54954 Time and place of regular meetings
54954.2 Agenda posting requirements, board actions
54956 Special meetings; call; notice
54956.5 Emergency meetings
UNITED STATES CODE, TITLE 42
12101-12213 Americans with Disabilities Act
CODE OF FEDERAL REGULATIONS, TITLE 28
35.160 Effective communications
36.303 Auxiliary aids and services
COURT DECISIONS
Wolfe v. City of Fremont, (2006) 144 Cal.App. 544
ATTORNEY GENERAL OPINIONS
88 Ops.Cal.Atty.Gen. 218 (2005)
84 Ops.Cal.Atty.Gen. 181 (2001)
84 Ops.Cal.Atty.Gen. 30 (2001)
79 Ops.Cal.Atty.Gen. 69 (1996)
78 Ops.Cal.Atty.Gen. 327 (1995)

Management Resources:

CSBA PUBLICATIONS
The Brown Act: School Boards and Open Meeting Laws, rev. 2006
ATTORNEY GENERAL PUBLICATIONS
The Brown Act: Open Meetings for Legislative Bodies, 2003
LEAGUE OF CALIFORNIA CITIES PUBLICATIONS
Open and Public IV: A Guide to the Ralph M. Brown Act, rev. 2007
WEB SITES
CSBA: http://www.csba.org
CSBA, Agenda Online:
http://www.csba.org/Services/Services/GovernanceTechnology/AgendaOnline.aspx
California Attorney General's Office: http://www.caag.state.ca.us
Institute for Local Government: http://www.cacities.org/index.jsp?zone=ilsg

Piner-Olivet Union School District

Governing Board

2018 Regular Meeting Schedule

Month	1st Wednesday Regular Meeting
January	TBD
February	7
March	7
April	11
May	2
June	6
July	TBD
August	1
September	5
October	3
November	7
December	5

***Exceptions because of holidays, winter/spring/summer breaks or workload.**

Special Meeting and/or Workshop Schedule

Month	Date
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	

Approved:

BOARD COMMITTEES

The Governing Board may establish Board committees as necessary. The Board shall determine the duties of the committee at the time of its appointment. Unless specifically authorized by the Board to act on its behalf, Board committees shall act in an advisory capacity. When its duties have been completed, the committee shall be dissolved.

(cf. 1220 - Citizen Advisory Committees)

Board committees shall provide public notice of their meetings and conduct these meetings in accordance with state open meeting laws.

Meetings of advisory committees or standing committees for which an agenda is posted at least 72 hours in advance of the meeting pursuant to Government Code 54954.2, shall be considered, for purposes of the Brown Act, as regular meetings of the Board. (Government Code 54954)

(cf. 9320 - Meetings and Notices)
(cf. 9322 - Agenda/Meeting Materials)

Board advisory committees composed solely of less than a quorum of the members of the Board are not subject to open meeting laws unless they are standing committees that have a continuing subject matter jurisdiction or a meeting schedule established by the Board. (Government Code 54952)

Standing committees with a continuing subject matter jurisdiction include but are not limited to those responsible for providing advice on budgets, audits, contracts and personnel matters at the Board's request.

When a majority of the members of the Board attend an open and noticed meeting of a standing committee, the Board members who are not members of the standing committee shall attend only as observers. (Government Code 54952.2)

The Superintendent or designee may serve as an advisor to any committee at the discretion of the Board.

Whenever so charged, committees may actively seek input and participation by parents/guardians, staff, community and students and may consult with local public boards and agencies.

When a Board committee composed exclusively of Board members has provided for public comment on an item at a public meeting before or during the committee's consideration of the item, the Board is not obliged to provide for public comment on the item at a subsequent

BOARD COMMITTEES (continued)

Board meeting. Public comment shall be afforded, however, if the Board determines that the item has been substantially changed since it was heard by the committee. (Government Code 54954.3)

Legal Reference:

EDUCATION CODE
35010 Control of district; prescription and enforcement of rules
35024 Executive committee
35160 Authority of governing boards
35160.1 Broad authority of school districts
GOVERNMENT CODE
54952 Legislative body, definition
54952.2 Definition of meeting
54954 Time and place of regular meetings; special meetings; emergencies
54954.3 Opportunity for public to address legislative body
ATTORNEY GENERAL OPINIONS
81 Ops.Cal.Atty.Gen. 156 (1998)
80 Ops.Cal.Atty.Gen. 308 (1997)
79 Ops.Cal.Atty.Gen. 69 (1996)

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Piner-Olivet Union School District

GOVERNING BOARD OFFICERS

Effective:
@ Regular Board Meeting held
December 14, 2017

PRESIDENT		
VICE PRESIDENT		
CLERK		
MEMBER		
MEMBER		

GOVERNING BOARD REPRESENTATIVES	
Representative to: **County Committee on School District Organization**	
Alternate to: **County Committee on School District Organization**	
Representative to: **Certificated Negotiating Team**	
Representative to: **Classified Negotiating Team**	
Representative to: **Piner-Olivet Educational Foundation**	
Representative to: **Piner-Olivet Charter School Executive Committee**	
Representative to: **Northwest Prep Advisory Committee**	
Board Subcommittee: **For Piner-Olivet Governing Board Policies**	

REGULAR GOVERNING BOARD MEETINGS ARE HELD:
The 1st Wednesday of each month, unless otherwise posted.

Piner-Olivet Union SD

Board Bylaw

Order Of Business (Agenda Format)

BB 9323.1
Board Bylaws

Unless otherwise posted, the order of business at the regular meeting held on the first Wednesday of the month shall be as follows:

1. Call to order
2. Roll call
3. Public Comment on Closed Session Agenda
4. Adjourn to Closed Session
5. Closed Session
6. Reconvene to Public Session
7. Report of Closed Session Action not on the Action Agenda
8. Flag Salute
9. Agenda Modifications
10. Communications, Petitions and Delegations
11. Comments from the Governing Board
12. Recognition of Excellence
13. Superintendent's Report
14. Association Reports
15. Board Policy Readings
16. Discussion/Information Items
17. Action Items

18. Consent Items

19. Round table comments at the end of each meeting

20. Dates and Future Agenda Items

21. Public Comment on Closed Session Agenda

22. Recess to Closed Session (If Necessary)

23. Reconvene to Public Meeting

24. Report of Closed Session Action not on the Action Agenda

25. Adjournment

Bylaw PINER-OLIVET UNION SCHOOL DISTRICT
adopted: June 6, 2001 Santa Rosa, California
revised: December 7, 2011
revised: December 5, 2012
revised: December 10, 2013
revised: December 14, 2017

PINER-OLIVET UNION SCHOOL DISTRICT

ENROLLMENT

For December 14, 2017 Board Meeting

DATE: December 6, 2017

	Previous Report Totals	Present Report Totals	This Date Last Year Totals
Kindergarten / TK	138	133	185
First Grade	157	147	160
Second Grade	156	153	167
Third Grade	166	156	123
Fourth Grade	125	118	138
Fifth Grade	133	128	180
Sixth Grade	152	148	123
Home School K-6	9	9	7
Special Day Class	15	15	12
Home & Hospital	0	0	0
TOTALS	**1,051**	**1,007**	**1,095**
K-3 Teacher/Pupil Ratio:	**21.28**	**20.31**	
4-6 Teacher/Pupil Ratio:	**27.33**	**26.27**	
P-O Charter	**207**	**201**	**214**
7th Grade	105	103	103
8th Grade	96	92	103
Home School 6-8	6	6	8
Northwest Prep Charter School	**107**	**103**	**110**
6th Grade	0	0	0
7th Grade	18	18	17
8th Grade	14	14	22
9th Grade	18	14	11
10th Grade	9	8	14
11th Grade	12	11	8
12th Grade	6	6	4
Home School 6-12	30	32	34
Total Enrollment	**1,365**	**1,311**	**1,419**

11.1
BOARD POLICIES

Review & Approval
@ December 14, 2017
Board Meeting

Board Policy Claims or Actions against Piner-Olivet USD or any of its Officers and Employees

Policies are available for review at the
Piner-Olivet District Office
3450 Coffey Lane
Santa Rosa, CA 95403

SCHOOL AND COLLEGE LEGAL SERVICES
of California

A Joint Powers Authority serving school and college districts throughout the state with offices in Eureka, Hayward, San Rafael, Santa Cruz and Santa Rosa

General Counsel
Margaret M. Merchat

Attorneys
Janna L. Lambert
Nancy L. Klein
Marko H. Fong
Carl D. Corbin
Patrick C. Wilson
Virginia A. Riegel
Loren W. Soukup
Frank Zotter, Jr.

Robert J. Henry
Of Counsel

Reply to:
Santa Rosa Office
5350 Skylane Blvd.
Santa Rosa, CA 95403
(707) 524-2690
Fax: (707) 578—0517
santarosa@sclscal.org

Employer-Employee Relations Coordinator
Robert S. Latchaw

Susanne K. Reed
(1947 – 2010)

LEGAL UPDATE

October 18, 2010

To: **Superintendents, Member School Districts (K - 12)**

From: **Patrick C. Wilson**
Senior Associate General Counsel

Subject: **Filing Procedure for Claims by Public Employees and Other Public Agencies**
Memo No. 28-2010

Before a plaintiff can sue a school district or other public agency for money or damages, the plaintiff must usually first file with the district a government claim within six or twelve months of the date the right to sue arose, depending on the nature of the case. This requirement gives districts prompt notice of claims; it imposes a time limit on lawsuits that is far shorter than for private parties; and it allows districts to seek dismissal of lawsuits that are filed without compliance with this provision. Many lawsuits against public agencies are dismissed due to the failure to comply with the claim filing requirement.

Government Code section 905 exempts certain actions from the claim filing requirement. In particular, the exemption applies to lawsuits by other public entities and lawsuits by public employees. However, Government Code section 935 allows public agencies to override many of the exemptions. The effect of the override is to require compliance by other public agencies and public employees with the short claim filing requirement that apply to all other parties.

A proposed policy is attached. The adoption of such a policy may benefit the district by avoiding litigation that would otherwise be timely absent the claim filing requirement. We urge that your district consider the adoption of this policy if you have not already done so. If you have any questions, please call our office.

Board Policy ____

Claims or Actions Against Piner-Olivet Union School District or any of its Officers and Employees

A. Contract, Tort and All Other Claims for Money or Damages.

Unless a procedure for processing claims for money or damages is otherwise required by law, and notwithstanding any of the exceptions set forth in Section 905 of the Government Code, all claims for money or damages, including any claim for indemnity or contribution, alleged to be due from Piner-Olivet Union School District, or any of its officers or employees, including claims by the State of California, or any of its agencies, or claims by any other public entity or public agency, shall be presented within the time limitations and in the manner prescribed by Sections 910 through 915.2 of the Government Code. All such claims shall also be subject to the provisions of Section 945.4 of the Government Code relating to the prohibition of suits in the absence of the presentation of claims and action thereon by the Board.

This Policy is retroactive and shall apply to all potential claims, including any that may have accrued as of the effective date of this Policy.

Date Adopted: December 14, 2017.

B. Employee Claims for Money or Damages.

Unless a procedure for processing employee claims is otherwise required by law, and notwithstanding any of the exceptions set forth in Section 905 of the Government Code, all claims by public officers or public employees for salary, wages, overtime pay, holiday pay, compensating time off, vacation pay, sick leave pay, or any other expense, fee, allowance or money alleged to be due from Piner-Olivet District, or any of its officers or employees, shall be presented within the time limitations and in the manner prescribed by Sections 910 through 915.2 of the Government Code. All such claims shall also be subject to the provisions of Section 945.4 of the Government Code relating to the prohibition of lawsuits in the absence of the presentation of claims and action thereon by the Board.

This Policy is retroactive and shall apply to all potential claims, including any that may have accrued as of the effective date of this Policy.

Date Adopted: December 14, 2017.

Agenda Item Summary

Action Item: **13.1** *Approval of the First Interim Financial Report and Accompanying Budget Updates for the Piner-Olivet Union School District, Olivet Charter School, Schaefer Charter School, Northwest Prep Charter School and the Piner-Olivet Charter School*

Regular Meeting of: December 14, 2017	**Action** Item	Report Format:**Oral**
Attachment: Staff Report		

Background
Districts and charter schools must submit two interim financial reports each year. They are as of October 31st and January 31st.

Issue(s)

Plan/Discussion/Detail
This is the first of the two interim financial reports. The report shows that the Piner-Olivet Union School District is in qualified status due to the need to reduced or postpone expenditures to adjust for enrollment loss. This qualified status refers to the three K-6 schools that are combined into the General Fund.

Piner-Olivet Charter and Northwest Prep Charter are positive but a separate classification for them is not reported.

Fiscal Impact
None

Options

Recommendation
Approve as presented

Motion:

Moved by: Second:

Vote:	Aye:	No:	Abstention:	Absent:
HINTON	LAU	MOHR	PRYOR	WAY

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

Signed: _____ Date: 12.12.17
District Superintendent or Designee

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

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

Meeting Date: December 14, 2017 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Carmen Diaz-French Telephone: 707-522-3000

Title: Superintendent E-mail: cdiaz-french@pousd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

PINER-OLIVET UNION SCHOOL DISTRICT

FIRST INTERIM REPORT

2017-18

The district school board is required to review and approve an interim financial report twice a year, once as of October 31 and once as of January 31. The board certifies that the interim report is positive, qualified or negative. Positive means that the district can meet its financial obligations for the current and two subsequent years. Qualified means it may not. Negative means that it will not. A negative interim certification requires a third interim report. The Piner-Olivet district will be certifying for all the district funds.

The First Interim includes:

- Certification page which includes a summary of the Standards and Criteria
- Narrative
- General Fund financial report: unrestricted, restricted, combined
- Four scenarios of multi-year projections of the General Fund
- SACS Multi-Year projection of General Fund- the official one
- Cash Flow General Fund
- Average Daily Attendance General Fund
- Standards and Criteria General Fund
- Two-page financial report of all district funds
- Technical Review Checklist
- LCFF Calculator for all schools
- Piner-Olivet Charter First Interim

There is a separate narrative for Piner-Olivet Charter, not included in this narrative.

Beginning balance: The district began 2017-18 with a fund balance larger than projected in June, due to increased revenues of $1,037,150. This additional revenue included $500K from basic aid supplement revenue and the balance from mainly one time funds. The beginning balance is $3,314,385, unrestricted and $304,143. restricted.

Enrollment/A.D.A.: The district has experienced enrollment decreases at all schools as of the CBEDS count date the first week in October. Districts and charters are funded on the cumulative A.D.A. as of April 15. Piner-Olivet's percent of A.D.A. to enrollment is 92-95%. The largest enrollment decrease was at Jack London, a decrease of 46 students. Jack London is a district school and the state allows district schools to be funded on the higher of current or prior year A.D.A. Therefore, the revenue loss from this A.D.A. decrease will occur 2018-19, not 2017-18.

Charters are funded only on current year A.D.A. The enrollment loss due to the wildfires affected Schaefer School, with a loss of 47 since CBEDS as of this month. The A.D.A. loss projected for this fiscal year for Schaefer is also 47 since A.D.A. is an average of the year and A.D.A. was much higher before the fire. The revenue loss from this A.D.A. loss will occur 2017-18.

Enrollment change after the fire: CBEDS enrollment was Jack London 299, Olivet 318, Schaefer 429, Northwest Prep 104 for a total of 1,150. Enrollment at October 31 was Jack London 299, Olivet 313, Schaefer 388, Northwest Prep 103 for a total of 1,103. The district was closed for 15 days after the fire; Schaefer was closed 17 days.

Revenues: The main unrestricted funding is from the Local Control Funding Formula (LCFF). The formula calculates an entitlement based on A.D.A. Property taxes are deducted from this amount and the state sends the balance. Therefore, there is no effect on the revenue when the district's property taxes decline due to the firestorms. The loss of A.D.A. in the charter results in a projected current year loss of $340,702 in LCFF funding.

The budget for 2017-18 includes one-time mandate reimbursement funding of $153,940. Categorical revenues were updated to match current year entitlements and expenditures adjusted to balance.

Basic Aid Supplement funding is budgeted at $1,400,000 compared to $1,900,000 received last year. This revenue is uncertain in the best of times. The state calculates current year numbers in the June apportionment but the final result is not known until the following February. These funds are always recommended to be used for one time expenditures or to keep in the reserve. Piner-Olivet used these funds for one-time capital outlay expenditures in 2016-17 but they are not designated for specific expenditures in the current year.

Property Taxes: Property taxes are first deducted from the LCFF entitlement and then the state funds the balance. Therefore, the loss of property taxes will not affect the final LCFF funding. It may affect the calculation of Basic Aid Supplement revenue. Property taxes are estimated to decrease $84,500 in '2017-18 and then $302,700 in 2018-19. In the first year of a disaster, the property tax loss is distributed among all entities and subsequently only to the affected district.

Expenditures:

Special education expenditures were updated in detail. A new category for technology expenditures was established under the supervision of the Director. Other expenditures were reviewed and updated. Proposition 39 expenditures were re-budgeted to match the reduced overall cost of the projects.

Fire-related expenditures: These are not included in the budget as expenditures nor as revenue. It is possible not all expenditures will be reimbursed and will become actual district expenditures.

Contributions: The district budgeted a $53,200 transfer to the Cafeteria Fund to bring the food budget to the estimated amount and fund equipment replacement. An additional transfer may be needed due to fewer students. The contribution to special education decreased from $1,012,105 to $972,472 due to one fewer student in SCOE programs.

Deficit Spending: The adopted budget for 2017-18 included deficit spending of $721,758. The current budget has deficit spending of $984,087.

Ending Reserve: The budgeted ending reserve for 2017-18 is $2,330,298, unrestricted and $105,595 restricted (mainly lottery instructional materials funds). This is a 7.74% reserve and includes $1,281,232 set aside for cash flow. This cash flow reserved was reduced due to increased deficit spending and is a decrease from the June 30 closing amount of $1,608,070, an 11% reserve.

The reserve also includes $300,000 for special education, $75,000 for technology, $146,632 for textbooks and $525,434 the 4% reserve to economic uncertainty.

Multi-Year projection:

There are four multi-year scenarios presented for the board. All the projections include these revenue and expenditure changes which are independent of the loss of enrollment.

2018-19

Revenue changes: One-time mandate revenue decrease: $153,940, Prop 39 revenue decrease $157,326.

Expenditure changes: Certificated step costs: $91,826; Classified step costs: $34,150; STRS rate increase from 14.43% to 16.28%: $86,715; PERS rate increase from 15.53% to 18.1%: $39,748; retiree incentive payments decrease $135,000; Prop 98 expenditures decrease $150,343.

2019-20

Expenditures changes: Certificated step costs: $97,955; Classified step costs: $34,150; STRS rate increase from 14.43% to 16.28%: $86,715; PERS rate increase from 15.53% to 18.1%: $39,748; retiree incentive payments decrease $135,000; Restricted expenditures decrease $105,594 as carryover is spent.

The four multi-year scenarios differ in the amount of LCFF revenue.

Scenario #1 continues the current loss of enrollment at Jack London and Schaefer. IT shows a revenue loss of $151,331 in '18-19.

Scenarios #2-4 decrease the enrollment in 2018-19 and 2019-20 by another 100 students and show a revenue loss of $1,000,996 in '18-19.

Scenario #3 which includes this additional 100 student decrease and $1,500,000 in expenditure reductions in 2018-19 carried into 2019-20 is the scenario used in the SACS multi-year projection.

Without reductions, as shown in scenarios #1 and 2, the district cannot maintain a positive reserve.

Deficit spending: The original budgeted deficit spending of $721,758 could not be sustained over the next two years even without enrollment loss due to the wildfires. Loss of enrollment at Jack London and increased fixed costs such as step and PERS/STRS rates offset the projected increased revenues. The loss of enrollment has exacerbated the ability to sustain the level of current expenditures.

Future Uncertainty: It is very difficult to predict how many more students will leave as their family plans for the coming years. Some may continue to stay in temporary housing and attend the district until their housing is restored. Later this spring or summer, others may leave permanently or for a couple of years until housing is re-built. On the other hand, new housing is already under way and this may bring new students to the district or only continue to house students currently attending.

District action: It is essential for the district to establish a financial plan that prepares for the worst by immediately reviewing, postponing or reducing expenditures. At the same time the district can prioritize expenditures to be restored as current conditions change.

Other Funds:

Northwest Prep-Fund 09- This fund has a positive fund balance but is deficit spending partly due to reduced revenue from lower enrollment. Reductions may be needed in the next years.

Cafeteria- Fund 13- This fund has required a General Fund contribution of $53,200 and may require additional funds.

Deferred Maintenance- Fund 14-This fund is still budgeted to receive $100,000 from the General Fund. Only $800 of expenditures have been made this year.

Special Reserve- Fund 17- This fund could be closed. It has $9,303 in cash and is an unrestricted fund combined into the General Fund in audits.

Postemployment Benefits- Fund 20- This fund has a balance of $611,651 to save for the liability of retiree benefits. The district will receive an updated valuation of that liability within a few weeks and can determine the adequacy of this fund. However, it is unrestricted and can be moved to the General Fund.

Building Fund- Fund 21- This fund has a cash balance of $884.

Capital Facilties/Developer Fees-Fund 25- This fund received $336,342 of mitigation fees so far this year, an indication of future completed homes and possible students. The district has a facilities plan.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,282,772.00	9,942,070.00	1,626,877.78	9,942,070.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	3,915.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	168,480.00	324,520.00	56,028.43	324,520.00	0.00	0.0%
4) Other Local Revenue		8600-8799	399,840.00	399,840.00	129,004.07	399,840.00	0.00	0.0%
5) TOTAL, REVENUES			10,851,092.00	10,666,430.00	1,817,825.28	10,666,430.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,692,176.00	4,692,176.00	1,358,905.84	4,692,176.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,244,022.00	1,267,534.00	347,515.48	1,267,534.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,303,977.00	2,275,723.00	633,161.29	2,275,723.00	0.00	0.0%
4) Books and Supplies		4000-4999	416,463.00	452,291.00	87,825.58	452,291.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,093,965.00	1,403,888.00	583,812.02	1,403,888.00	0.00	0.0%
6) Capital Outlay		6000-6999	553,500.00	150,343.00	631.00	150,343.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(145,215.00)	(18,947.00)	0.00	(18,947.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			10,158,908.00	10,223,008.00	3,011,851.21	10,223,008.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			692,184.00	443,422.00	(1,194,025.93)	443,422.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
b) Transfers Out		7600-7629	400,000.00	453,200.00	0.00	453,200.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,413,942.00)	(1,374,309.00)	0.00	(1,374,309.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,413,942.00)	(1,427,509.00)	0.00	(1,427,509.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(721,758.00)	(984,087.00)	(1,194,025.93)	(984,087.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,333,502.00	3,314,385.00		3,314,385.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,333,502.00	3,314,385.00		3,314,385.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,333,502.00	3,314,385.00		3,314,385.00		
2) Ending Balance, June 30 (E + F1e)			1,611,744.00	2,330,298.00		2,330,298.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,041,811.76	1,247,578.00		1,247,578.00		
Cash Flow Reserve	0000	9760	*1,041,811.76*					
Cash Flow Reserve	0000	9760		*1,247,578.00*				
Cash Flow Reserve	0000	9760				*1,247,578.00*		
d) Assigned								
Other Assignments		9780	31,167.00	521,632.00		521,632.00		
Lottery	0000	9780	*593.00*					
Lottery	1100	9780	*30,574.00*					
Special Education	0000	9780		*300,000.00*				
Technology	0000	9780		*75,000.00*				
Textbooks	0000	9780		*146,632.00*				
Special Education	0000	9780				*300,000.00*		
Technology	0000	9780				*75,000.00*		
Textbooks	0000	9780				*146,632.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	536,765.24	545,592.00		545,592.00		
Unassigned/Unappropriated Amount		9790	0.00	13,496.00		13,496.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,279,141.00	4,986,992.00	1,627,566.00	4,986,992.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,269,084.00	1,211,561.00	319,641.00	1,211,561.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(53,948.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	30,025.00	30,025.00	0.00	30,025.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,023,216.00	4,054,288.00	77.46	4,054,288.00	0.00	0.0%
Unsecured Roll Taxes		8042	129,064.00	129,064.00	0.00	129,064.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	152,640.00	152,640.00	11,845.32	152,640.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	606,182.00	606,182.00	0.00	606,182.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,489,352.00	11,170,752.00	1,905,181.78	11,170,752.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,106,580.00)	(1,128,682.00)	(278,304.00)	(1,128,682.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,282,772.00	9,942,070.00	1,626,877.78	9,942,070.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	3,915.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	3,915.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	19,440.00	175,480.00	0.00	175,480.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	149,040.00	149,040.00	56,033.43	149,040.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	1,995.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			168,480.00	324,520.00	58,028.43	324,520.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,600.00	97,600.00	20,166.66	97,600.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	10,222.33	21,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	281,240.00	281,240.00	0.00	281,240.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	98,615.08	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			399,840.00	399,840.00	129,004.07	399,840.00	0.00	0.0%
TOTAL, REVENUES			10,851,092.00	10,666,430.00	1,817,825.28	10,666,430.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,955,813.00	3,955,813.00	1,136,411.55	3,955,813.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	162,678.00	162,678.00	39,039.63	162,678.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	573,685.00	573,685.00	183,227.16	573,685.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	227.50	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,692,176.00	4,692,176.00	1,358,905.84	4,692,176.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	238,020.00	238,020.00	55,724.23	238,020.00	0.00	0.0%
Classified Support Salaries		2200	484,889.00	484,889.00	154,630.80	484,889.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,988.00	112,500.00	2,718.75	112,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	376,516.00	376,516.00	119,043.51	376,516.00	0.00	0.0%
Other Classified Salaries		2900	55,609.00	55,609.00	15,398.19	55,609.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,244,022.00	1,267,534.00	347,515.48	1,267,534.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	677,122.00	677,122.00	195,024.83	677,122.00	0.00	0.0%
PERS		3201-3202	191,965.00	178,144.00	51,842.97	178,144.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	161,520.00	156,344.00	46,450.98	156,344.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	805,983.00	796,132.00	229,123.41	796,132.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,953.00	2,964.00	829.82	2,964.00	0.00	0.0%
Workers' Compensation		3601-3602	148,355.00	148,938.00	42,389.28	148,938.00	0.00	0.0%
OPEB, Allocated		3701-3702	316,079.00	83,579.00	0.00	83,579.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	232,500.00	67,500.00	232,500.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,303,977.00	2,275,723.00	633,161.29	2,275,723.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	146,732.00	146,732.00	0.00	146,732.00	0.00	0.0%
Books and Other Reference Materials		4200	800.00	800.00	0.00	800.00	0.00	0.0%
Materials and Supplies		4300	245,871.00	281,699.00	83,579.08	281,699.00	0.00	0.0%
Noncapitalized Equipment		4400	23,060.00	23,060.00	4,246.50	23,060.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			416,463.00	452,291.00	87,825.58	452,291.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,088.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	90,300.00	92,300.00	17,624.73	92,300.00	0.00	0.0%
Dues and Memberships		5300	9,023.00	9,023.00	10,690.67	9,023.00	0.00	0.0%
Insurance		5400-5450	67,000.00	100,525.00	0.00	100,525.00	0.00	0.0%
Operations and Housekeeping Services		5500	64,000.00	82,106.00	12,812.69	82,106.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,125.00	21,125.00	312,486.77	21,125.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	783,149.00	1,052,509.00	225,784.64	1,052,509.00	0.00	0.0%
Communications		5900	46,300.00	46,300.00	4,412.32	46,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,093,985.00	1,403,888.00	583,812.02	1,403,888.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	631.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	553,500.00	150,343.00	0.00	150,343.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			553,500.00	150,343.00	631.00	150,343.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(145,215.00)	(18,947.00)	0.00	(18,947.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(145,215.00)	(18,947.00)	0.00	(18,947.00)	0.00	0.0%
TOTAL, EXPENDITURES			10,158,908.00	10,223,008.00	3,011,851.21	10,223,008.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	453,200.00	0.00	453,200.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			400,000.00	453,200.00	0.00	453,200.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,413,942.00)	(1,374,309.00)	0.00	(1,374,309.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,413,942.00)	(1,374,309.00)	0.00	(1,374,309.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,413,942.00)	(1,427,509.00)	0.00	(1,427,509.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	65,676.00	65,676.00	0.00	65,676.00	0.00	0.0%
2) Federal Revenue		8100-8299	518,222.00	537,661.00	60,326.45	537,661.00	0.00	0.0%
3) Other State Revenue		8300-8599	403,081.00	560,407.00	54,258.01	560,407.00	0.00	0.0%
4) Other Local Revenue		8600-8799	459,302.00	564,391.00	152,080.00	564,391.00	0.00	0.0%
5) TOTAL, REVENUES			1,446,281.00	1,728,135.00	266,664.46	1,728,135.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	386,230.00	366,641.00	96,382.26	366,641.00	0.00	0.0%
2) Classified Salaries		2000-2999	434,085.00	409,370.00	142,657.34	409,370.00	0.00	0.0%
3) Employee Benefits		3000-3999	678,143.00	649,868.00	78,331.49	649,868.00	0.00	0.0%
4) Books and Supplies		4000-4999	121,298.00	221,917.00	7,909.93	221,917.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,095,252.00	1,396,431.00	135,831.45	1,396,431.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	237,819.00	2,850.00	237,819.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	145,215.00	18,947.00	0.00	18,947.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,860,223.00	3,300,993.00	463,962.47	3,300,993.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,413,942.00)	(1,572,858.00)	(197,298.01)	(1,572,858.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,413,942.00	1,374,309.00	0.00	1,374,309.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,413,942.00	1,374,309.00	0.00	1,374,309.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(198,549.00)	(197,298.01)	(198,549.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	90,434.00	304,143.00		304,143.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,434.00	304,143.00		304,143.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,434.00	304,143.00		304,143.00		
2) Ending Balance, June 30 (E + F1e)			90,434.00	105,594.00		105,594.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	90,434.00	105,595.00		105,595.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1.00)		(1.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	65,676.00	65,676.00	0.00	65,676.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			65,676.00	65,676.00	0.00	65,676.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	154,211.00	154,211.00	0.00	154,211.00	0.00	0.0%
Special Education Discretionary Grants		8182	44,120.00	44,120.00	0.00	44,120.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	247,500.00	266,486.00	37,969.45	266,486.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	31,237.00	45,019.00	8,351.00	45,019.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	41,154.00	27,825.00	14,006.00	27,825.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			518,222.00	537,661.00	60,326.45	537,661.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	46,575.00	46,575.00	54,258.01	46,575.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	157,326.00	0.00	157,326.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	356,506.00	356,506.00	0.00	356,506.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			403,081.00	560,407.00	54,258.01	560,407.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	15,000.00	55,089.00	0.00	55,089.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,925.00	52,925.00	50,000.00	52,925.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	441,377.00	456,377.00	102,080.00	456,377.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			459,302.00	564,391.00	152,080.00	564,391.00	0.00	0.0%
TOTAL, REVENUES			1,446,281.00	1,728,135.00	266,664.46	1,728,135.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	178,570.00	221,261.00	57,091.70	221,261.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	139,091.00	76,811.00	16,434.36	76,811.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,569.00	68,569.00	22,856.20	68,569.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			386,230.00	366,641.00	96,382.26	366,641.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	284,382.00	259,667.00	82,934.32	259,667.00	0.00	0.0%
Classified Support Salaries		2200	145,019.00	145,019.00	59,723.02	145,019.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,684.00	4,684.00	0.00	4,684.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			434,085.00	409,370.00	142,657.34	409,370.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	398,859.00	395,780.00	13,467.80	395,780.00	0.00	0.0%
PERS		3201-3202	65,868.00	63,786.00	19,352.82	63,786.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38,100.00	36,961.00	11,808.94	36,961.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	150,472.00	130,138.00	27,659.01	130,138.00	0.00	0.0%
Unemployment Insurance		3501-3502	411.00	391.00	114.67	391.00	0.00	0.0%
Workers' Compensation		3601-3602	21,283.00	19,662.00	5,928.25	19,662.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,150.00	3,150.00	0.00	3,150.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			678,143.00	649,868.00	78,331.49	649,868.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	42,575.00	147,123.00	0.00	147,123.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	78,723.00	73,871.00	6,986.55	73,871.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	923.00	923.38	923.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			121,298.00	221,917.00	7,909.93	221,917.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,979.00	16,931.00	(58.24)	16,931.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,433.00	104,433.00	2,362.00	104,433.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	972,840.00	1,275,067.00	133,527.69	1,275,067.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,095,252.00	1,396,431.00	135,831.45	1,396,431.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	237,819.00	2,850.00	237,819.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	237,819.00	2,850.00	237,819.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	145,215.00	18,947.00	0.00	18,947.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			145,215.00	18,947.00	0.00	18,947.00	0.00	0.0%
TOTAL, EXPENDITURES			2,860,223.00	3,300,993.00	463,962.47	3,300,993.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,413,942.00	1,374,309.00	0.00	1,374,309.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,413,942.00	1,374,309.00	0.00	1,374,309.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,413,942.00	1,374,309.00	0.00	1,374,309.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,348,448.00	10,007,746.00	1,626,877.78	10,007,746.00	0.00	0.0%
2) Federal Revenue		8100-8299	518,222.00	537,661.00	64,241.45	537,661.00	0.00	0.0%
3) Other State Revenue		8300-8599	571,561.00	884,927.00	112,266.44	884,927.00	0.00	0.0%
4) Other Local Revenue		8600-8799	859,142.00	964,231.00	281,084.07	964,231.00	0.00	0.0%
5) TOTAL, REVENUES			12,297,373.00	12,394,565.00	2,084,469.74	12,394,565.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,078,406.00	5,058,817.00	1,455,288.10	5,058,817.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,676,107.00	1,676,904.00	490,172.82	1,676,904.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,982,120.00	2,925,591.00	711,492.78	2,925,591.00	0.00	0.0%
4) Books and Supplies		4000-4999	537,761.00	674,208.00	95,735.51	674,208.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,189,237.00	2,800,319.00	719,643.47	2,800,319.00	0.00	0.0%
6) Capital Outlay		6000-6999	553,500.00	388,162.00	3,481.00	388,162.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,019,131.00	13,524,001.00	3,475,813.68	13,524,001.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(721,758.00)	(1,129,436.00)	(1,391,323.94)	(1,129,436.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
b) Transfers Out		7600-7629	400,000.00	453,200.00	0.00	453,200.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(53,200.00)	0.00	(53,200.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(721,758.00)	(1,182,636.00)	(1,391,323.94)	(1,182,636.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,423,936.00	3,618,528.00		3,618,528.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,423,936.00	3,618,528.00		3,618,528.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,423,936.00	3,618,528.00		3,618,528.00		
2) Ending Balance, June 30 (E + F1e)			1,702,178.00	2,435,892.00		2,435,892.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	90,434.00	105,595.00		105,595.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,041,811.76	1,247,578.00		1,247,578.00		
Cash Flow Reserve	0000	9760	*1,041,811.76*					
Cash Flow Reserve	0000	9760		*1,247,578.00*				
Cash Flow Reserve	0000	9760				*1,247,578.00*		
d) Assigned								
Other Assignments		9780	31,167.00	521,632.00		521,632.00		
Lottery	0000	9780	*593.00*					
Lottery	1100	9780	*30,574.00*					
Special Education	0000	9780		*300,000.00*				
Technology	0000	9780		*75,000.00*				
Textbooks	0000	9780		*146,632.00*				
Special Education	0000	9780				*300,000.00*		
Technology	0000	9780				*75,000.00*		
Textbooks	0000	9780				*146,632.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	536,765.24	545,592.00		545,592.00		
Unassigned/Unappropriated Amount		9790	0.00	13,495.00		13,495.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	5,279,141.00	4,986,992.00	1,627,566.00	4,986,992.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,269,084.00	1,211,561.00	319,641.00	1,211,561.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(53,948.00)	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	30,025.00	30,025.00	0.00	30,025.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes Secured Roll Taxes		8041	4,023,216.00	4,054,288.00	77.46	4,054,288.00	0.00	0.0%
Unsecured Roll Taxes		8042	129,064.00	129,064.00	0.00	129,064.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	152,640.00	152,640.00	11,845.32	152,640.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	606,182.00	606,182.00	0.00	606,182.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,489,352.00	11,170,752.00	1,905,181.78	11,170,752.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,106,580.00)	(1,128,682.00)	(278,304.00)	(1,128,682.00)	0.00	0.0%
Property Taxes Transfers		8097	65,676.00	65,676.00	0.00	65,676.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,348,448.00	10,007,746.00	1,626,877.78	10,007,746.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	154,211.00	154,211.00	0.00	154,211.00	0.00	0.0%
Special Education Discretionary Grants		8182	44,120.00	44,120.00	0.00	44,120.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	247,500.00	266,486.00	37,969.45	266,486.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	31,237.00	45,019.00	8,351.00	45,019.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	41,154.00	27,825.00	14,006.00	27,825.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	3,915.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			518,222.00	537,661.00	64,241.45	537,661.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	19,440.00	175,480.00	0.00	175,480.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	195,615.00	195,615.00	110,291.44	195,615.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	157,326.00	0.00	157,326.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	356,506.00	356,506.00	1,995.00	356,506.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			571,561.00	884,927.00	112,286.44	884,927.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,600.00	97,600.00	20,166.66	97,600.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	10,222.33	21,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	296,240.00	336,329.00	0.00	336,329.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,925.00	52,925.00	148,615.08	52,925.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	441,377.00	456,377.00	102,080.00	456,377.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			859,142.00	964,231.00	281,084.07	964,231.00	0.00	0.0%
TOTAL, REVENUES			12,297,373.00	12,394,565.00	2,084,489.74	12,394,565.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,134,383.00	4,177,074.00	1,193,503.25	4,177,074.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	301,769.00	239,489.00	55,473.99	239,489.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	642,254.00	642,254.00	206,083.36	642,254.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	227.50	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,078,406.00	5,058,817.00	1,455,288.10	5,058,817.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	522,402.00	497,687.00	138,658.55	497,687.00	0.00	0.0%
Classified Support Salaries		2200	629,908.00	629,908.00	214,353.82	629,908.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	93,672.00	117,184.00	2,718.75	117,184.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	376,516.00	376,516.00	119,043.51	376,516.00	0.00	0.0%
Other Classified Salaries		2900	55,609.00	55,609.00	15,398.19	55,609.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,678,107.00	1,676,904.00	490,172.82	1,676,904.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,075,981.00	1,072,902.00	208,492.63	1,072,902.00	0.00	0.0%
PERS		3201-3202	257,833.00	241,930.00	71,195.79	241,930.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	199,620.00	193,305.00	58,259.92	193,305.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	956,455.00	926,270.00	256,782.42	926,270.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,364.00	3,355.00	944.49	3,355.00	0.00	0.0%
Workers' Compensation		3601-3602	169,638.00	168,600.00	48,317.53	168,600.00	0.00	0.0%
OPEB, Allocated		3701-3702	319,229.00	86,729.00	0.00	86,729.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	232,500.00	67,500.00	232,500.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,982,120.00	2,925,591.00	711,492.78	2,925,591.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	189,307.00	293,855.00	0.00	293,855.00	0.00	0.0%
Books and Other Reference Materials		4200	800.00	800.00	0.00	800.00	0.00	0.0%
Materials and Supplies		4300	324,594.00	355,570.00	90,565.63	355,570.00	0.00	0.0%
Noncapitalized Equipment		4400	23,060.00	23,983.00	5,169.88	23,983.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			537,761.00	674,208.00	95,735.51	674,208.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,088.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	108,279.00	109,231.00	17,566.49	109,231.00	0.00	0.0%
Dues and Memberships		5300	9,023.00	9,023.00	10,690.67	9,023.00	0.00	0.0%
Insurance		5400-5450	67,000.00	100,525.00	0.00	100,525.00	0.00	0.0%
Operations and Housekeeping Services		5500	64,000.00	82,106.00	12,812.89	82,106.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,558.00	125,558.00	314,848.77	125,558.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,755,989.00	2,327,576.00	359,312.33	2,327,576.00	0.00	0.0%
Communications		5900	46,300.00	46,300.00	4,412.32	46,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,189,237.00	2,800,319.00	719,643.47	2,800,319.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	631.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	553,500.00	388,162.00	2,850.00	388,162.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			553,500.00	388,162.00	3,481.00	388,162.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,019,131.00	13,524,001.00	3,475,813.68	13,524,001.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	453,200.00	0.00	453,200.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			400,000.00	453,200.00	0.00	453,200.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(53,200.00)	0.00	(53,200.00)	0.00	0.0%

Resource	Description	2017-18 Projected Year Totals
6264	Educator Effectiveness (15-16)	1,022.00
6300	Lottery: Instructional Materials	45,592.00
8150	Ongoing & Major Maintenance Account (RM	52,629.00
9010	Other Restricted Local	6,352.00
Total, Restricted Balance		105,595.00

FOUR MULTI-YEAR SCENARIOS

1. No additional A.D.A. drop beyond current Jack London and Schaefer. Definite changes in expenditures and revenues listed specifically.
   No cash reserve '18-'19.
   Negative fund balance '19-'20.

2. Additional 100 A.D.A. drop in '18-'19.
   Continue definite changes
   No reductions in expenditures
   No cash reserve '18-19
   No 4% reserve '18-19
   Negative reserve of $1,996,964 in '19-'20

3. Additional 100 A.D.A. drop in '18-'19.
   Continue definite changes
   Reduce expenditures $1,500,000 in '18-'19.
   Almost no cash reserve '19-'20
   Maintain 4% reserve

4. Additional 100 A.D.A. drop in '18-'19.
   Continue definite changes
   Reduce expenditures $500,000 in '17-'18
   Reduce expenditures $1,300,000 in '18-'19.
   Maintain cash reserve '19-'20.
   Maintain 4% reserve.
   Larger ending balance in '19-'20.

SCENARIO #1

PINER-OLIVET DISTRICT GENERAL FUND

Multi-year includes: LCFF each year, certificated and classified step increases; STRS & PERS rate increases,drop one time computer and furniture from '17-18. Jack London ADA drop in 17-18 reflected in 18-19 revenue; Schaefer drops 47 in 17-18 but no more in 18-19

	2017-18 budget	2017-18 budget	2017-18 budget		unrestricted							restricted	2018-19	2018-19	2018-19
	Unrestricted	Restricted	Total	Certif step	Class step	Increase PERS	Increase STRS	Prop 39	Reduce retiree incentive	One Time Mandate revenue	LCFF	Prop 39	Unrestricted	Restricted	Total
REVENUES															
LCFF	3,586,992	65,676	3,652,668								(151,331)		3,435,661	65,676	3,501,337
Educ Protection Act (EPA)	1,211,561		1,211,561										1,211,561		1,211,561
Property Taxes	4,972,199	-	4,972,199										4,972,199	-	4,972,199
Transfer to Charters	(1,128,682)		(1,128,682)										(1,128,682)	-	(1,128,682)
Basic Aid Supplement	1,400,000		1,400,000										1,400,000	-	1,400,000
Transfer to Fund 14 Def Maint	(100,000)		(100,000)										(100,000)	-	(100,000)
Federal Revenue		537,661	537,661										-	537,661	537,661
State Revenue	324,520	560,407	884,927							(153,940)		(157,326)	170,580	403,081	573,661
Local Revenue	399,840	564,391	964,231										399,840	564,391	964,231
TOTAL REVENUE	**10,666,430**	**1,728,135**	**12,394,565**										**10,361,159**	**1,570,809**	**11,931,968**
EXPENDITURES															
Certificated Salaries	4,692,176	366,641	5,058,817	77,353									4,769,529	366,641	5,136,170
Classified Salaries	1,267,534	409,370	1,676,904		26,622								1,294,156	409,370	1,703,526
Employee Benefits	2,275,723	649,868	2,925,591	14,473	7,528	39,748	86,715		(135,000)				2,289,187	649,868	2,939,055
Health Benefits	-	-	-										-	-	-
Books and Supplies	452,291	221,917	674,208										452,291	221,917	674,208
Services and Other Operating	1,403,888	1,396,431	2,800,319									(12,462)	1,403,888	1,383,969	2,787,857
Capital Outlay	150,343	237,819	388,162					(150,343)				(237,819)	-	-	-
Other Outgo	-		-										-	-	-
Indirect Costs	(18,947)	18,947	-										(18,947)	18,947	-
TOTAL EXPENDITURES	**10,223,008**	**3,300,993**	**13,524,001**										**10,190,104**	**3,050,712**	**13,240,816**
OTHER FINANCING SOURCES/USES															
Interfund Transfers In	400,000		400,000										400,000		400,000
Interfund Transfers Out	(453,200)		(453,200)										(453,200)		(453,200)
Contribution to restricted programs	(1,374,309)	1,374,309	-										(1,374,309)	1,374,309	-
TOTAL OTHER FINANCING/SOURCES	**(1,427,509)**	**1,374,309**	**(53,200)**										**(1,427,509)**	**1,374,309**	**(53,200)**
NET INCREASE (DECREASE) IN FUND BALANCE	**(984,087)**	**(198,549)**	**(1,182,636)**										**(1,256,454)**	**(105,594)**	**(1,362,048)**
FUND BALANCE/RESERVES															
Beginning Balance	3,314,385	304,143	3,618,528										2,330,298	105,594	2,435,892
ENDING BALANCE	**2,330,298**	**105,594**	**2,435,892**										**1,073,844**	**-**	**1,073,844**
COMPONENTS OF ENDING BALANCE															
Non Spendable															
Revolving Cash	2,000		2,000										2,000		2,000
Restricted		105,594	105,594											-	-
Committed--11% Cash Flow Reserve	1,487,640		1,487,640										1,456,490		1,456,490
Reduce Cash Flow Reserve	(240,062)		(240,062)										(1,454,039)		(1,454,039)
Assigned-- Special Education	300,000		300,000										300,000		300,000
Assigned-- Technology	75,000		75,000										75,000		75,000
Assigned-Set Aside for textbooks	146,632		146,632										146,632		146,632
Unassiged/Unappropriated			-												-
Reserve for Economic Uncertainty	559,088		559,088										547,761		547,761
Unassigned/Unappropriated	-		-										-		-
TOTAL FUND BALANCE/RESERVES	**2,330,298**	**105,594**	**2,435,892**										**1,073,844**	**-**	**1,073,844**
PERCENT RESERVES	**7.99%**												**8.09%**		

SCENARIO #1

PINER-OLIVET DISTRICT GENERAL FUND

Multi-year includes: LCFF each year, certificated and classified step increases; STRS & PERS rate increases,drop one time computer and furniture from '17-18. Jack London ADA drop in 17-18 reflected in 18-19 revenue; Schaefer drops 47 in 17-18 but no more in 18-19

	2018-19	2018-19	2018-19								2019-20	2019-20	2019-20
	Unrestricted	Restricted	Total	Certif step	Class step	Increase PERS	Increase STRS	Reduce retiree incentive	LCFF	Total unrestricted	Total Restricted	Unrestricted	Restricted	Total
REVENUES														
LCFF	3,435,661	65,676	3,501,337						106,425	106,425		3,542,086	65,676	3,607,762
Educ Protection Act (EPA)	1,211,561		1,211,561							-		1,211,561		1,211,561
Property Taxes	4,972,199	-	4,972,199							-		4,972,199	-	4,972,199
Transfer to Charters	(1,128,682)	-	(1,128,682)							-		(1,128,682)	-	(1,128,682)
Basic Aid Supplement	1,400,000	-	1,400,000									1,400,000	-	1,400,000
Transfer to Fund 14 Def Maint	(100,000)	-	(100,000)							-		(100,000)	-	(100,000)
Federal Revenue	-	537,661	537,661							-		-	537,661	537,661
State Revenue	170,580	403,081	573,661							-		170,580	403,081	573,661
Local Revenue	399,840	564,391	964,231							-		399,840	564,391	964,231
TOTAL REVENUE	**10,361,159**	**1,570,809**	**11,931,968**									**10,467,584**	**1,570,809**	**12,038,393**
EXPENDITURES										-				
Certificated Salaries	4,769,529	366,641	5,136,170	81,254						81,254		4,850,783	366,641	5,217,424
Classified Salaries	1,294,156	409,370	1,703,526		27,365					27,365		1,321,521	409,370	1,730,891
Employee Benefits	2,289,187	649,868	2,939,055	16,701	8,478	41,758	78,088	(67,500)		77,525		2,366,712	649,868	3,016,580
Health Benefits	-	-	-							-		-	-	-
Books and Supplies	452,291	221,917	674,208							-		452,291	221,917	674,208
Services and Other Operating	1,403,888	1,383,969	2,787,857							-	(105,594)	1,403,888	1,278,375	2,682,263
Capital Outlay	-	-	-							-		-	-	-
Other Outgo	-	-	-							-		-	-	-
Indirect Costs	(18,947)	18,947	-							-		(18,947)	18,947	-
TOTAL EXPENDITURES	**10,190,104**	**3,050,712**	**13,240,816**									**10,376,248**	**2,945,118**	**13,321,366**
OTHER FINANCING SOURCES/USES														
Interfund Transfers In	400,000		400,000									400,000		400,000
Interfund Transfers Out	(453,200)		(453,200)									(453,200)		(453,200)
Contribution to restricted programs	(1,374,309)	1,374,309	-									(1,374,309)	1,374,309	-
TOTAL OTHER FINANCING/SOURCES	**(1,427,509)**	**1,374,309**	**(53,200)**									**(1,427,509)**	**1,374,309**	**(53,200)**
NET INCREASE (DECREASE) IN FUND BALANCE	**(1,256,454)**	**(105,594)**	**(1,362,048)**									**(1,336,173)**	**-**	**(1,336,173)**
FUND BALANCE/RESERVES														
Beginning Balance	2,330,298	105,594	2,435,892									1,073,844	-	1,073,844
ENDING BALANCE	**1,073,844**	**-**	**1,073,844**									**(262,329)**	**-**	**(262,329)**
COMPONENTS OF ENDING BALANCE														
Non Spendable														
Revolving Cash	2,000		2,000									2,000		2,000
Restricted		-	-										-	-
Committed--11% Cash Flow Reserve	1,456,490		1,456,490									1,465,350		1,465,350
Reduce Cash Flow Reserve	(1,454,039)		(1,454,039)									(1,465,350)		(1,465,350)
Assigned– Special Education	300,000		300,000									300,000		300,000
												(300,000)		(300,000)
Assigned– Technology	75,000		75,000									75,000		75,000
												(75,000)		(75,000)
Assigned-Set Aside for textbooks	146,632		146,632									146,632		146,632
Unassiged/Unappropriated			-									(146,632)		(146,632)
Reserve for Economic Uncertainty	547,761		547,761									550,983		550,983
Unassigned/Unappropriated	-		-									(815,312)		(815,312)
TOTAL FUND BALANCE/RESERVES	**1,073,844**	**-**	**1,073,844**									**(262,329)**	**-**	**(262,329)**
PERCENT RESERVES	**8.09%**											**-1.98%**		

SCENARIO #2

PINER-OLIVET DISTRICT GENERAL FUND

Multi-year includes: LCFF each year, certificated and classified step increases; STRS & PERS rate increases,drop one time computer and furniture from '17-18
Jack London ADA drop In 17-18 reflected in 18-19 revenue; Schaefer drops 47 in 17-18 and 100 more in 18-19

	2017-18 budget	2017-18 budget	2017-18 budget	2018-19	2018-19	2018-19	2019-2020	2019-2020	2019-2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
TOTAL REVENUE	10,666,430	1,728,135	12,394,565	9,511,494	1,570,809	11,082,303	9,612,614	1,570,809	11,183,423
EXPENDITURES									
TOTAL EXPENDITURES	10,223,008	3,300,993	13,524,001	10,190,104	3,050,712	13,240,816	10,376,248	2,945,118	13,321,366
OTHER FINANCING SOURCES/USES									
TOTAL OTHER FINANCING/SOURCES	(1,427,509)	1,374,309	(53,200)	(1,427,509)	1,374,309	(53,200)	(1,427,509)	1,374,309	(53,200)
NET INCREASE (DECREASE) IN FUND BALANCE	(984,087)	(198,549)	(1,182,636)	(2,106,119)	(105,594)	(2,211,713)	(2,191,143)	-	(2,191,143)
FUND BALANCE/RESERVES									
Beginning Balance	3,314,385	304,143	3,618,528	2,330,298	105,594	2,435,892	224,179	-	224,179
ENDING BALANCE	2,330,298	105,594	2,435,892	224,179	-	224,179	(1,966,964)	-	(1,966,964)
COMPONENTS OF ENDING BALANCE									
Non Spendable									
Revolving Cash	2,000		2,000	2,000		2,000	2,000		2,000
Restricted		105,594	105,594		-	-		-	-
Committed--11% Cash Flow Reserve	1,487,640		1,487,640	1,456,490		1,456,490	1,465,350		1,465,350
Reduce Cash Flow Reserve	(240,062)		(240,062)	(1,456,490)		(1,456,490)	(1,465,350)		(1,465,350)
Assigned-- Special Education	300,000		300,000	300,000		300,000	300,000		300,000
				(300,000)		(300,000)	(300,000)		(300,000)
Assigned-- Technology	75,000		75,000	75,000		75,000	75,000		75,000
				(75,000)		(75,000)	(75,000)		(75,000)
Assigned-Set Aside for textbooks	146,632		146,632	146,632		146,632	146,632		146,632
Unassiged/Unappropriated			-	(146,632)		(146,632)	(146,632)		(146,632)
Reserve for Economic Uncertainty	559,088		559,088	547,761		547,761	550,983		550,983
Unassigned/Unappropriated	-		-	(325,582)		(325,582)	(2,519,947)		(2,519,947)
TOTAL FUND BALANCE/RESERVES	2,330,298	105,594	2,435,892	224,179	-	224,179	(1,966,964)	-	(1,966,964)
PERCENT RESERVES	7.99%			1.68%			-14.78%		

SCENARIO #3- THIS IS IN THE SACS MULTI-YEAR CRITERION & STANDARDS

PINER-OLIVET DISTRICT GENERAL FUND

Multi-year includes: LCFF each year, certificated and classified step increases; STRS & PERS rate increases,drop one time computer and furniture from '17-18

Jack London ADA drop in 17-18 reflected in 18-19 revenue; Schaefer drops 47 in 17-18 and 100 more in 18-19

INCLUDES REDUCTION IN EXPENDITURES --REDUCTIONS START IN 2018-19 NO CASH RESERVES '18-19

	2017-18 budget Unrestricted	2017-18 budget Restricted	2017-18 budget Total	2018-19 Unrestricted	2018-19 Restricted	2018-19 Total	2019-2020 Unrestricted	2019-2020 Restricted	2019-2020 Total
REVENUES									
TOTAL REVENUE	**10,666,430**	**1,728,135**	**12,394,565**	**9,511,494**	**1,570,809**	**11,082,303**	**9,612,614**	**1,570,809**	**11,183,423**
EXPENDITURES									
Postpone/eliminate expenditures 18-19 & continue in 19-20				(1,500,000)		(1,500,000)	(1,500,000)		(1,500,000)
TOTAL EXPENDITURES	**10,223,008**	**3,300,993**	**13,524,001**	**8,690,104**	**3,050,712**	**11,740,816**	**8,876,248**	**2,945,118**	**11,821,366**
OTHER FINANCING SOURCES/USES									
TOTAL OTHER FINANCING/SOURCES	**(1,427,509)**	**1,374,309**	**(53,200)**	**(1,427,509)**	**1,374,309**	**(53,200)**	**(1,427,509)**	**1,374,309**	**(53,200)**
NET INCREASE (DECREASE) IN FUND BALANCE	**(984,087)**	**(198,549)**	**(1,182,636)**	**(606,119)**	**(105,594)**	**(711,713)**	**(691,143)**	**-**	**(691,143)**
FUND BALANCE/RESERVES									
Beginning Balance	3,314,385	304,143	3,618,528	2,330,298	105,594	2,435,892	1,724,179	-	1,724,179
ENDING BALANCE	**2,330,298**	**105,594**	**2,435,892**	**1,724,179**	**-**	**1,724,179**	**1,033,036**	**-**	**1,033,036**
COMPONENTS OF ENDING BALANCE									
Non Spendable									
Revolving Cash	2,000		2,000	2,000		2,000	2,000		2,000
Restricted		105,594	105,594		-	-		-	-
Committed--11% Cash Flow Reserve	1,487,640		1,487,640	1,291,490		1,291,490	1,300,350		1,300,350
Reduce Cash Flow Reserve	(240,062)		(240,062)	(578,704)		(578,704)	(1,281,929)		(1,281,929)
Assigned-- Special Education	300,000		300,000	300,000		300,000	300,000		300,000
							-		-
Assigned-- Technology	75,000		75,000	75,000		75,000	75,000		75,000
									-
Assigned-Set Aside for textbooks	146,632		146,632	146,632		146,632	146,632		146,632
Unassiged/Unappropriated			-			-			-
Reserve for Economic Uncertainty	559,088		559,088	487,761		487,761	490,983		490,983
Unassigned/Unappropriated			-	-		-	-		-
TOTAL FUND BALANCE/RESERVES	**2,330,298**	**105,594**	**2,435,892**	**1,724,179**	**-**	**1,724,179**	**1,033,036**	**-**	**1,033,036**
PERCENT RESERVES	**7.99%**			**8.60%**			**8.57%**		

SCENARIO #4

PINER-OLIVET DISTRICT GENERAL FUND

Multi-year includes: LCFF each year, certificated and classified step increases; STRS & PERS rate increases,drop one time computer and furniture from '17-18

Jack London ADA drop in 17-18 reflected in 18-19 revenue; Schaefer drops 47 in 17-18 and 100 more in 18-19

INCLUDES REDUCTION IN EXPENDITURES --REDUCTIONS START IN '17-18 HIGHER RESERVE, SOME CASH RESERVE LOWER DEFICIT SPENDING

	2017-18 budget	2017-18 budget	2017-18 budget	2018-19	2018-19	2018-19	2019-2020	2019-2020	2019-2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
TOTAL REVENUE	10,666,430	1,728,135	12,394,565	9,511,494	1,570,809	11,082,303	9,612,614	1,570,809	11,183,423
EXPENDITURES									
Postpone/eliminate expenditures 17-18 only	(500,000)		(500,000)	(500,000)	-		(500,000)		(500,000)
Continue 17-18 and add in 18-19				(1,300,000)			(1,300,000)		(1,300,000)
TOTAL EXPENDITURES	9,723,008	3,300,993	13,024,001	8,390,104	3,050,712	13,240,816	8,576,248	2,945,118	11,521,366
OTHER FINANCING SOURCES/USES									
TOTAL OTHER FINANCING/SOURCES	(1,427,509)	1,374,309	(53,200)	(1,427,509)	1,374,309	(53,200)	(1,427,509)	1,374,309	(53,200)
NET INCREASE (DECREASE) IN FUND BALANCE	(484,087)	(198,549)	(682,636)	(306,119)	(105,594)	(411,713)	(391,143)	-	(391,143)
FUND BALANCE/RESERVES									
Beginning Balance	3,314,385	304,143	3,618,528	2,830,298	105,594	2,935,892	2,524,179	-	2,524,179
ENDING BALANCE	2,830,298	105,594	2,935,892	2,524,179	-	2,524,179	2,133,036	-	2,133,036
COMPONENTS OF ENDING BALANCE									
Non Spendable									
Revolving Cash	2,000		2,000	2,000		2,000	2,000		2,000
Restricted		105,594	105,594		-	-		-	-
Committed--11% Cash Flow Reserve	1,432,640		1,432,640	1,456,490		1,456,490	1,267,350		1,267,350
Reduce Cash Flow Reserve	(33,654)		(33,654)	(3,704)		(3,704)	(136,929)		(136,929)
Assigned-- Special Education	300,000		300,000	300,000		300,000	300,000		300,000
Assigned-- Technology	75,000		75,000	75,000		75,000	75,000		75,000
Assigned-Set Aside for textbooks	146,632		146,632	146,632		146,632	146,632		146,632
Unassiged/Unappropriated			-			-			-
Reserve for Economic Uncertainty	539,088		539,088	547,761		547,761	478,983		478,983
Unassigned/Unappropriated	368,592		368,592			-	-		-
TOTAL FUND BALANCE/RESERVES	2,830,298	105,594	2,935,892	2,524,179	-	2,524,179	2,133,036	-	2,133,036
PERCENT RESERVES	10.97%			8.08%			8.68%		

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,942,070.00	-10.07%	8,941,074.00	1.13%	9,042,194.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	324,520.00	-47.44%	170,580.00	0.00%	170,580.00
4. Other Local Revenues	8600-8799	399,840.00	0.00%	399,840.00	0.00%	399,840.00
5. Other Financing Sources						
a. Transfers In	8900-8929	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,374,309.00)	0.00%	(1,374,309.00)	0.00%	(1,374,309.00)
6. Total (Sum lines A1 thru A5c)		9,692,121.00	-11.92%	8,537,185.00	1.18%	8,638,305.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,692,176.00		4,769,529.00
b. Step & Column Adjustment				77,353.00		81,254.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,692,176.00	1.65%	4,769,529.00	1.70%	4,850,783.00
2. Classified Salaries						
a. Base Salaries				1,267,534.00		1,294,156.00
b. Step & Column Adjustment				26,622.00		27,365.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,267,534.00	2.10%	1,294,156.00	2.11%	1,321,521.00
3. Employee Benefits	3000-3999	2,275,723.00	0.59%	2,289,187.00	3.39%	2,366,712.00
4. Books and Supplies	4000-4999	452,291.00	0.00%	452,291.00	0.00%	452,291.00
5. Services and Other Operating Expenditures	5000-5999	1,403,888.00	0.00%	1,403,888.00	0.00%	1,403,888.00
6. Capital Outlay	6000-6999	150,343.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(18,947.00)	0.00%	(18,947.00)	0.00%	(18,947.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	453,200.00	0.00%	453,200.00	0.00%	453,200.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(1,500,000.00)		(1,500,000.00)
11. Total (Sum lines B1 thru B10)		10,676,208.00	-14.36%	9,143,304.00	2.04%	9,329,448.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(984,087.00)		(606,119.00)		(691,143.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,314,385.00		2,330,298.00		1,724,179.00
2. Ending Fund Balance (Sum lines C and D1)		2,330,298.00		1,724,179.00		1,033,036.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,247,578.00		712,786.00		18,421.00
d. Assigned	9780	521,632.00		521,632.00		521,632.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	545,592.00		487,761.00		490,983.00
2. Unassigned/Unappropriated	9790	13,496.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,330,298.00		1,724,179.00		1,033,036.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	545,592.00		487,761.00		490,983.00
c. Unassigned/Unappropriated	9790	13,496.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	9,303.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		568,391.00		487,761.00		490,983.00

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.

The board will need to develop a plan to reduce expenditures by $1,500,000 in 2018-19 and retain those reductions in 2019-20

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	65,676.00	0.00%	65,676.00	0.00%	65,676.00
2. Federal Revenues	8100-8299	537,661.00	0.00%	537,661.00	0.00%	537,661.00
3. Other State Revenues	8300-8599	560,407.00	-28.07%	403,081.00	0.00%	403,081.00
4. Other Local Revenues	8600-8799	564,391.00	0.00%	564,391.00	0.00%	564,391.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,374,309.00	0.00%	1,374,309.00	0.00%	1,374,309.00
6. Total (Sum lines A1 thru A5c)		3,102,444.00	-5.07%	2,945,118.00	0.00%	2,945,118.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				366,641.00		366,641.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	366,641.00	0.00%	366,641.00	0.00%	366,641.00
2. Classified Salaries						
a. Base Salaries				409,370.00		409,370.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	409,370.00	0.00%	409,370.00	0.00%	409,370.00
3. Employee Benefits	3000-3999	649,868.00	0.00%	649,868.00	0.00%	649,868.00
4. Books and Supplies	4000-4999	221,917.00	0.00%	221,917.00	0.00%	221,917.00
5. Services and Other Operating Expenditures	5000-5999	1,396,431.00	-0.89%	1,383,969.00	-7.63%	1,278,375.00
6. Capital Outlay	6000-6999	237,819.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	18,947.00	0.00%	18,947.00	0.00%	18,947.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,300,993.00	-7.58%	3,050,712.00	-3.46%	2,945,118.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(198,549.00)		(105,594.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		304,143.00		105,594.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		105,594.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	105,595.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		105,594.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,007,746.00	-10.00%	9,006,750.00	1.12%	9,107,870.00
2. Federal Revenues	8100-8299	537,661.00	0.00%	537,661.00	0.00%	537,661.00
3. Other State Revenues	8300-8599	884,927.00	-35.17%	573,661.00	0.00%	573,661.00
4. Other Local Revenues	8600-8799	964,231.00	0.00%	964,231.00	0.00%	964,231.00
5. Other Financing Sources						
a. Transfers In	8900-8929	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,794,565.00	-10.26%	11,482,303.00	0.88%	11,583,423.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,058,817.00		5,136,170.00
b. Step & Column Adjustment				77,353.00		81,254.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,058,817.00	1.53%	5,136,170.00	1.58%	5,217,424.00
2. Classified Salaries						
a. Base Salaries				1,676,904.00		1,703,526.00
b. Step & Column Adjustment				26,622.00		27,365.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,676,904.00	1.59%	1,703,526.00	1.61%	1,730,891.00
3. Employee Benefits	3000-3999	2,925,591.00	0.46%	2,939,055.00	2.64%	3,016,580.00
4. Books and Supplies	4000-4999	674,208.00	0.00%	674,208.00	0.00%	674,208.00
5. Services and Other Operating Expenditures	5000-5999	2,800,319.00	-0.45%	2,787,857.00	-3.79%	2,682,263.00
6. Capital Outlay	6000-6999	388,162.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	453,200.00	0.00%	453,200.00	0.00%	453,200.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,500,000.00)		(1,500,000.00)
11. Total (Sum lines B1 thru B10)		13,977,201.00	-12.76%	12,194,016.00	0.66%	12,274,566.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,182,636.00)		(711,713.00)		(691,143.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,618,528.00		2,435,892.00		1,724,179.00
2. Ending Fund Balance (Sum lines C and D1)		2,435,892.00		1,724,179.00		1,033,036.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	105,595.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,247,578.00		712,786.00		18,421.00
d. Assigned	9780	521,632.00		521,632.00		521,632.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	545,592.00		487,761.00		490,983.00
2. Unassigned/Unappropriated	9790	13,495.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,435,892.00		1,724,179.00		1,033,036.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	545,592.00		487,761.00		490,983.00
c. Unassigned/Unappropriated	9790	13,496.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		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	9,303.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		568,390.00		487,761.00		490,983.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.07%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		964.00		867.00		864.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		13,977,201.00		12,194,016.00		12,274,566.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		13,977,201.00		12,194,016.00		12,274,566.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		559,088.04		487,760.64		490,982.64
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		559,088.04		487,760.64		490,982.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

PINER-OLIVET CASH FLOW 2017-18

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
BEGINNING CASH	3,307,022.02	2,607,502.14	2,118,497.31	2,274,972.96	1,505,721.87	318,430.87	1,470,869.87	355,200.87	(654,052.13)	(1,076,265.13)	(109,530.13)	(142,685.13)	3,307,022.02
RECEIPTS													
Revenue Limit:													-
Property Taxes			11,922.78	-	-	2,668,781.00	37,192.00	11,560.00	12,565.00	1,692,238.00	54,280.00	549,338.22	5,037,877.00
Property tax loss						(500,000.00)							(500,000.00)
LCFF	251,630.00	275,694.00	842,788.00	523,147.00	437,418.00	725,442.00	437,418.00	409,864.00	718,984.00	548,064.00	409,864.00	618,274.00	6,198,587.00
LCFF loss								(400,000.00)	(250,000.00)	(250,000.00)			(900,000.00)
Other	(96,617.00)	43,886.00	(135,344.00)	(90,229.00)	(80,972.00)	(80,972.00)	(80,972.00)	(47,424.00)	(177,341.00)	(93,137.00)	(93,137.00)	(296,430.00)	(1,228,689.00)
Federal Revenues	-	-	45,669.00	18,572.45	-	40,856.00	28,168.00	-	156,607.00	-	3,219.00	244,569.55	537,661.00
Other State Revenues	54,962.95	(5,711.00)	7,706.00	55,328.49	15,530.00	86,768.00	101,602.00	1,313.00	3,863.00	72,319.00	-	491,213.56	884,895.00
Other Local Reveues	19,930.81	68,237.10	35,656.29	157,259.87	28,077.00	18,103.00	17,010.00	31,698.00	150,702.00	36,685.00	107,801.00	293,072.93	964,233.00
Interfund transfers In										60,000.00	500,000.00	400,000.00	960,000.00
All Other Financing Sources													-
Other Receipts/Non-Revenue													-
TOTAL RECEIPTS	229,906.76	382,106.10	808,398.07	664,078.81	400,053.00	2,958,978.00	540,418.00	7,011.00	615,380.00	2,066,169.00	982,027.00	2,300,038.26	11,954,564.00
DISBURSEMENTS													
Certificated Salaries	53,784.37	461,203.53	463,785.27	476,514.93	513,863.00	486,116.00	481,071.00	489,720.00	482,873.00	524,313.00	509,899.00	115,671.90	5,058,815.00
Classified Salaries	69,559.83	132,133.26	145,917.55	142,562.18	158,547.00	152,495.00	154,987.00	153,088.00	152,258.00	155,106.00	155,818.00	104,431.18	1,676,903.00
Employee Benefits	114,674.76	186,188.26	202,532.95	208,096.81	222,960.00	218,753.00	218,753.00	243,329.00	219,196.00	228,052.00	223,845.00	639,205.22	2,925,586.00
Books and Supplies	2,386.51	37,405.92	28,980.69	26,962.39	65,310.00	37,659.00	22,734.00	33,783.00	55,938.00	64,210.00	20,420.00	278,418.49	674,208.00
Services	43,961.89	100,120.46	78,082.14	497,478.98	241,983.00	221,176.00	778,797.00	95,919.00	127,753.00	127,753.00	107,155.00	380,105.53	2,800,285.00
Services increase						690,000.00							690,000.00
Capital Outlay	-	631.00	2,850.00		384,681.00								388,162.00
Other Outgo		-	-		-	-	-	-	-	-	-	-	-
Interfund Transfers Out												453,200.00	453,200.00
All Other Financing Uses													-
other Disbursments/Non-Expenditures													-
TOTAL DISBURSEMENTS	284,367.36	917,682.43	922,148.60	1,351,615.29	1,587,344.00	1,806,199.00	1,656,342.00	1,015,839.00	1,038,018.00	1,099,434.00	1,017,137.00	1,971,032.32	14,667,159.00
ASSETS/LIABILITIES/OTHER													
Assets													-
Accounts Receivable	39,006.00	575,304.16	230,488.02	5,067.04		(340.00)	255.00	(425.00)	425.00	-	1,955.00	(851,735.22)	-
Due From Other Funds		-										-	-
Prepaids													-
Other													-
Liabilities													-
Accounts Payable	(684,065.28)	(478,732.66)	39,738.16	(83,781.64)								1,206,841.42	-
Due to Other Funds		-	-									-	-
Unearned Revenue		(50,000.00)		(3,000.01)								53,000.01	
Other													-
TOTAL OTHER	(645,059.28)	46,571.50	270,226.18	(81,714.61)	-	(340.00)	255.00	(425.00)	425.00	-	1,955.00	408,106.21	-
NET INCREASE(DECREASE) II	(699,519.88)	(489,004.83)	156,475.65	(769,251.09)	(1,187,291.00)	1,152,439.00	(1,115,669.00)	(1,009,253.00)	(422,213.00)	966,735.00	(33,155.00)	737,112.15	(2,712,595.00)
ENDING CASH	2,607,502.14	2,118,497.31	2,274,972.96	1,505,721.87	318,430.87	1,470,869.87	355,200.87	(654,052.13)	(1,076,265.13)	(109,530.13)	(142,685.13)	594,427.02	594,427.02

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	341.11	341.11	296.00	343.23	2.12	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	341.11	341.11	296.00	343.23	2.12	1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	341.11	341.11	296.00	343.23	2.12	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	703.82	703.82	668.00	668.00	(35.82)	-5%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	703.82	703.82	668.00	668.00	(35.82)	-5%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	106.38	106.38	98.68	98.68	(7.70)	-7%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	106.38	106.38	98.68	98.68	(7.70)	-7%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	810.20	810.20	766.68	766.68	(43.52)	-5%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

	Estimated Funded ADA			
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	341.00	343.23		
Charter School	702.00	668.00		
Total ADA	1,043.00	1,011.23	-3.0%	Not Met
1st Subsequent Year (2018-19)				
District Regular	337.00	296.00		
Charter School	702.00	568.00		
Total ADA	1,039.00	864.00	-16.8%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	337.00	296.00		
Charter School	702.00	568.00		
Total ADA	1,039.00	864.00	-16.8%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)

The district experienced severe wildfires in October that reduced projected enrollment and A.D.A. In addition, the district school dropped 46 from projections.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	340	299		
Charter School	754	744		
Total Enrollment	1,094	1,043	-4.7%	Not Met
1st Subsequent Year (2018-19)				
District Regular	340	299		
Charter School	754	601		
Total Enrollment	1,094	900	-17.7%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	340	299		
Charter School	754	601		
Total Enrollment	1,094	900	-17.7%	Not Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

The district experienced severe wildfires in October that reduced projected enrollment and A.D.A. In additon, the district school dropped 46 from projections.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	340	353	
Charter School	726	978	
Total ADA/Enrollment	**1,066**	**1,331**	**80.1%**
Second Prior Year (2015-16)			
District Regular	330	341	
Charter School	729	979	
Total ADA/Enrollment	**1,059**	**1,320**	**80.2%**
First Prior Year (2016-17)			
District Regular	341	345	
Charter School	704	961	
Total ADA/Enrollment	**1,045**	**1,306**	**80.0%**
		Historical Average Ratio:	80.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			**80.6%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	296	299		
Charter School	668	744		
Total ADA/Enrollment	**964**	**1,043**	**92.4%**	**Not Met**
1st Subsequent Year (2018-19)				
District Regular	296	299		
Charter School	568	601		
Total ADA/Enrollment	**864**	**900**	**96.0%**	**Not Met**
2nd Subsequent Year (2019-20)				
District Regular	296	299		
Charter School	568	601		
Total ADA/Enrollment	**864**	**900**	**96.0%**	**Not Met**

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The historical ratio included charters not in the General Fund. The actual ratios were in the 92-95% range.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2017-18)	11,489,352.00	11,170,752.00	-2.8%	Not Met
1st Subsequent Year (2018-19)	11,750,784.00	10,313,981.00	-12.2%	Not Met
2nd Subsequent Year (2019-20)	11,912,869.00	10,427,171.00	-12.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The district experienced significant enrollment decline due to the wildfires and projects an additional 100 in 18-19.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2014-15)	7,191,585.19	8,506,903.82	84.5%
Second Prior Year (2015-16)	7,895,854.29	9,822,258.46	80.4%
First Prior Year (2016-17)	7,948,326.15	11,523,651.34	69.0%
		Historical Average Ratio:	78.0%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**74.0% to 82.0%**	**74.0% to 82.0%**	**74.0% to 82.0%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2017-18)	8,235,433.00	10,223,008.00	80.6%	Met
1st Subsequent Year (2018-19)	8,352,872.00	8,690,104.00	96.1%	Not Met
2nd Subsequent Year (2019-20)	8,539,016.00	8,876,248.00	96.2%	Not Met

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

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

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

Explanation: (required if NOT met)	Total expenditures decreased for less capital and retiree costs, thus affecting the %.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	518,222.00	537,661.00	3.8%	No
1st Subsequent Year (2018-19)	518,222.00	537,661.00	3.8%	No
2nd Subsequent Year (2019-20)	518,222.00	537,661.00	3.8%	No

Explanation: (required if Yes)
Federal revenues were updated for current entitlements and for carryover.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	571,561.00	884,927.00	54.8%	Yes
1st Subsequent Year (2018-19)	571,561.00	573,661.00	0.4%	No
2nd Subsequent Year (2019-20)	571,561.00	573,661.00	0.4%	No

Explanation: (required if Yes)
17-18 has one time Prop 39 and mandate revenues

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	859,142.00	964,231.00	12.2%	Yes
1st Subsequent Year (2018-19)	859,142.00	964,231.00	12.2%	Yes
2nd Subsequent Year (2019-20)	859,142.00	964,231.00	12.2%	Yes

Explanation: (required if Yes)
Services to a district sponsored charter that is a separate district are recorded as non-agency revenue as a new process. The district also received a new $50K grant.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	537,761.00	674,208.00	25.4%	Yes
1st Subsequent Year (2018-19)	480,434.00	674,208.00	40.3%	Yes
2nd Subsequent Year (2019-20)	400,000.00	674,208.00	68.6%	Yes

Explanation: (required if Yes)
Carryover of unspent furniture was rebudgeted. Lottery expenditures were increased to match revenue increase.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	2,189,237.00	2,800,319.00	27.9%	Yes
1st Subsequent Year (2018-19)	1,975,000.00	2,787,857.00	41.2%	Yes
2nd Subsequent Year (2019-20)	1,975,000.00	2,682,263.00	35.8%	Yes

Explanation: (required if Yes)
Special education services increased. The CBO function moved from employee to contractor. New revenues were budgeted as well.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	1,948,925.00	2,386,819.00	22.5%	Not Met
1st Subsequent Year (2018-19)	1,948,925.00	2,075,553.00	6.5%	Not Met
2nd Subsequent Year (2019-20)	1,948,925.00	2,075,553.00	6.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	2,726,996.00	3,474,527.00	27.4%	Not Met
1st Subsequent Year (2018-19)	2,455,434.00	3,462,065.00	41.0%	Not Met
2nd Subsequent Year (2019-20)	2,375,000.00	3,356,471.00	41.3%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)
Federal revenues were updated for current entitlements and for carryover.

Explanation: Other State Revenue (linked from 6A if NOT met)
17-18 has one time Prop 39 and mandate revenues

Explanation: Other Local Revenue (linked from 6A if NOT met)
Services to a district sponsored charter that is a separate district are recorded as non-agency revenue as a new process. The district also received a new $50K grant.

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

Explanation: Books and Supplies (linked from 6A if NOT met)
Carryover of unspent furniture was rebudgeted. Lottery expenditures were increased to match revenue increase.

Explanation: Services and Other Exps (linked from 6A if NOT met)
Special education services increased. The CBO function moved from employee to contractor. New revenues were budgeted as well.

7. CRITERION: Facilities Maintenance

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

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

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

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

B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	394,075.00	401,837.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		401,837.00	

If status 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)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.1%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**1.4%**	**1.3%**	**1.3%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2017-18)	(984,087.00)	10,676,208.00	9.2%	Not Met
1st Subsequent Year (2018-19)	(606,119.00)	9,143,304.00	6.6%	Not Met
2nd Subsequent Year (2019-20)	(691,143.00)	9,329,448.00	7.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)	The district recognizes that it cannot continue deficit spending in light of reduced enrollment and revenue.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	2,435,892.00	Met
1st Subsequent Year (2018-19)	1,724,179.00	Met
2nd Subsequent Year (2019-20)	1,033,036.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	594,427.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	964	867	864
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	13,977,201.00	12,194,016.00	12,274,566.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,977,201.00	12,194,016.00	12,274,566.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	559,088.04	487,760.64	490,982.64
6. Reserve Standard - by Amount ($66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	559,088.04	487,760.64	490,982.64

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	545,592.00	487,761.00	490,983.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	13,496.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	9,303.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	568,390.00	487,761.00	490,983.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.07%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	559,088.04	487,760.64	490,982.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(1,413,942.00)	(1,374,309.00)	-2.8%	(39,633.00)	Met
1st Subsequent Year (2018-19)	(1,413,942.00)	(1,374,309.00)	-2.8%	(39,633.00)	Met
2nd Subsequent Year (2019-20)	(1,413,942.00)	(1,374,309.00)	-2.8%	(39,633.00)	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	400,000.00	400,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	400,000.00	400,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	400,000.00	400,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	400,000.00	453,200.00	13.3%	53,200.00	Not Met
1st Subsequent Year (2018-19)	400,000.00	453,200.00	13.3%	53,200.00	Not Met
2nd Subsequent Year (2019-20)	400,000.00	453,200.00	13.3%	53,200.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The Cafeteria Fund requires a General Fund contribution.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Capital Leases				
Certificates of Participation				
General Obligation Bonds	20	Fund 51 Object 8000	Fund 51 Object 7400	18,660,902
Supp Early Retirement Program		Fund 01- Object 3700		345,100
State School Building Loans				
Compensated Absences		Fund 01-09 Object 8011		82,979
Other Long-term Commitments (do not include OPEB):				
TOTAL:				19,088,981

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	475,575	497,275	522,875	542,375
Supp Early Retirement Program	40,000	232,500	97,500	30,000
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	515,575	729,775	620,375	572,375
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Retirement incentives were awarded in 16-17 for payment in 17-18 and 18-19.

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?

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? — No

2. OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	1,377,320.00	1,377,320.00
b. OPEB unfunded actuarial accrued liability (UAAL)	1,377,320.00	1,377,320.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Sep 23, 2014	Sep 23, 2014

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2017-18)	142,570.00	142,570.00
1st Subsequent Year (2018-19)	142,570.00	142,570.00
2nd Subsequent Year (2019-20)	142,570.00	142,570.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	319,229.00	86,729.00
1st Subsequent Year (2018-19)	98,636.00	86,729.00
2nd Subsequent Year (2019-20)	86,729.00	86,729.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	319,229.00	86,729.00
1st Subsequent Year (2018-19)	98,636.00	86,729.00
2nd Subsequent Year (2019-20)	86,729.00	86,729.00

d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	19	19
1st Subsequent Year (2018-19)	15	15
2nd Subsequent Year (2019-20)	11	11

4. Comments:

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

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

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

   No

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

   n/a

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

   n/a

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption? Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	57.3	58.6	58.6	58.6

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	104,775	52,888	53,681
% change in salary schedule from prior year	1.1%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
6.	Cost of a one percent increase in salary and statutory benefits			
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	
2. Total cost of H&W benefits	795,364	795,364	795
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	44,052	77,353	81,254
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	34.4	38.5	38.5	38.5

1a. Have any salary and benefit negotiations been settled since budget adoption? n/a
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	37,709	23,723	24,079
% change in salary schedule from prior year	1.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	233,865	247,900	262,770
3.	Percent of H&W cost paid by employer	98.0%	92.0%	86.0%
4.	Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?		No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments

		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	17,894	26,622	27,365
3.	Percent change in step & column over prior year	1.5%	1.6%	1.6%

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	9.4	9.4	9.4	9.4

1a. Have any salary and benefit negotiations been settled since budget adoption? n/a
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	27,500	17,300	7,559
Change in salary schedule from prior year (may enter text, such as "Reopener")	1.0%	1.0%	1.0%

Negotiations Not Settled

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	134,408	142,472	151,021
3. Percent of H&W cost paid by employer	88.0%	82.0%	76.0%
4. Percent projected change in H&W cost over prior year	6.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	13,050	0	0
3. Percent change in step and column over prior year	1.5%	0.0%	0.0%

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	2,800	2,800	2,800
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
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?	Yes

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

Comments: (optional)

The CBO position has been vacant since 7-1-17 and filled by interim CBO's.

End of School District First Interim Criteria and Standards Review

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	907,359.00	898,351.00	346,822.00	898,351.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,448.00	1,448.00	530.00	1,448.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,940.00	99,763.00	9,915.24	99,763.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	1,000.00	1,839.02	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			954,747.00	1,000,562.00	359,106.26	1,000,562.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	420,004.00	406,200.00	124,289.57	406,200.00	0.00	0.0%
2) Classified Salaries		2000-2999	81,421.00	105,433.00	34,400.22	105,433.00	0.00	0.0%
3) Employee Benefits		3000-3999	190,830.00	199,610.00	54,643.65	199,610.00	0.00	0.0%
4) Books and Supplies		4000-4999	37,068.00	55,708.00	11,851.34	55,708.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	216,909.00	378,152.00	25,149.63	378,152.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			946,232.00	1,145,103.00	250,334.41	1,145,103.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,515.00	(144,521.00)	108,771.85	(144,521.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,515.00	(144,521.00)	108,771.85	(144,521.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	243,598.00	382,981.00		382,981.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,598.00	382,981.00		382,981.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,598.00	382,981.00		382,981.00		
2) Ending Balance, June 30 (E + F1e)			252,113.00	238,460.00		238,460.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	252,095.00	238,460.00		238,460.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	18.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,000.00	78,000.00	4,615.68	78,000.00	0.00	0.0%
5) TOTAL, REVENUES			349,000.00	349,000.00	4,615.68	349,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,421.00	62,421.00	18,037.68	62,421.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,729.00	16,729.00	6,077.96	16,729.00	0.00	0.0%
4) Books and Supplies		4000-4999	265,500.00	315,500.00	48,664.96	315,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,350.00	4,350.00	4,730.88	4,350.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	3,200.00	0.00	3,200.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			349,000.00	402,200.00	77,511.48	402,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(53,200.00)	(72,895.80)	(53,200.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	53,200.00	0.00	53,200.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	53,200.00	0.00	53,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(72,895.80)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,481.00	2,590.00		2,590.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,481.00	2,590.00		2,590.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,481.00	2,590.00		2,590.00		
2) Ending Balance, June 30 (E + F1e)			1,481.00	2,590.00		2,590.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,481.00	2,590.00		2,590.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	41.44	0.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	41.44	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	800.00	10,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	100,000.00	800.00	100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(758.56)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(758.56)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	103,695.00	114,305.00		114,305.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,695.00	114,305.00		114,305.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,695.00	114,305.00		114,305.00		
2) Ending Balance, June 30 (E + F1e)			103,695.00	114,305.00		114,305.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	114,305.00		114,305.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	103,695.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	28.07	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	28.07	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	28.07	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	28.07	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,209.00	9,303.00		9,303.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,209.00	9,303.00		9,303.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,209.00	9,303.00		9,303.00		
2) Ending Balance, June 30 (E + F1e)			9,209.00	9,303.00		9,303.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	9,303.00		9,303.00		
Unassigned/Unappropriated Amount		9790	9,209.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,846.29	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,846.29	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,846.29	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,846.29	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	605,636.00	611,851.00		611,851.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			605,636.00	611,851.00		611,851.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			605,636.00	611,851.00		611,851.00		
2) Ending Balance, June 30 (E + F1e)			605,636.00	611,851.00		611,851.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	611,851.00		611,851.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	605,636.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2.67	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2.67	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2.67	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2.67	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	875.00	884.00		884.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			875.00	884.00		884.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			875.00	884.00		884.00		
2) Ending Balance, June 30 (E + F1e)			875.00	884.00		884.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	884.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		884.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	875.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	336,342.00	86,668.62	336,342.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	336,342.00	86,668.62	336,342.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	4,500.00	794.74	4,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	4,500.00	794.74	4,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	331,842.00	85,873.88	331,842.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	331,842.00	85,873.86	331,842.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	306,869.00	439,470.00		439,470.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,869.00	439,470.00		439,470.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,869.00	439,470.00		439,470.00		
2) Ending Balance, June 30 (E + F1e)			306,869.00	771,312.00		771,312.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		771,312.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	771,312.00		0.00		
Unassigned/Unappropriated Amount		9790	306,869.00	0.00		0.00		

Piner-Olivet Union Elementary (70870)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2017-18*
CALCULATE LCFF TARGET						
					COLA	1.560%
Unduplicated as % of Enrollment		3 yr average		45.37%	45.37%	2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	175.91	7,193	748	721	-	1,523,656
Grades 4-6	167.32	7,301		662	-	1,332,452
Grades 7-8	-	7,518		682	-	-
Grades 9-12	-	8,712	227	811	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	343.23	2,486,924	131,581	237,603	-	2,856,108
Targeted Instructional Improvement Block Grant						57,400
Home-to-School Transportation						165,000
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						3,078,508
Funded Based on Target Formula *(based on prior year P-2 certification)*						TRUE
ECONOMIC RECOVERY TARGET PAYMENT					5/8	36,243
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				4,994.86	343.23	1,714,386
Current year Funded ADA times Other RL per ADA				19.08	343.23	6,549
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,332,591
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 66.78	343.23	22,921
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						3,076,447
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2017-18
LOCAL CONTROL FUNDING FORMULA TARGET						3,078,508
LOCAL CONTROL FUNDING FORMULA FLOOR						3,076,447
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						-
Current Year Gap Funding					43.19%	-
ECONOMIC RECOVERY PAYMENT						36,243
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						3,114,751
CALCULATE STATE AID						
Transition Entitlement						3,114,751
Local Revenue (including RDA)						(1,304,589)
Gross State Aid						1,810,162
CALCULATE MINIMUM STATE AID						
			12-13 Rate	17-18 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,013.93	343.23		1,720,931
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(1,304,589)
Subtotal State Aid for Historical RL/Charter General BG						416,342
Categorical funding from 2012-13						1,332,591
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						1,748,933
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimim State Aid with Offset						-
TOTAL STATE AID						1,810,162
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						3,114,751
CHANGE OVER PRIOR YEAR			0.84%	25,889		
LCFF Entitlement PER ADA						9,075
PER ADA CHANGE OVER PRIOR YEAR			1.29%	116		
BASIC AID STATUS (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2017-18
State Aid			-0.36%	(6,501)		1,810,162
Property Taxes net of in-lieu			2.55%	32,390		1,304,589
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			0.84%	25,889		3,114,751

Piner-Olivet Union Elementary (70870)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2018-19*
CALCULATE LCFF TARGET						
					COLA	2.150%
Unduplicated as % of Enrollment		3 yr average		40.59%	40.59%	2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	158.00	7,348	764	659	-	1,385,744
Grades 4-6	138.00	7,458		605	-	1,112,755
Grades 7-8	-	7,680		623	-	-
Grades 9-12	-	8,899	231	741	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	296.00	2,190,188	120,712	187,599	-	2,498,499
Targeted Instructional Improvement Block Grant						57,400
Home-to-School Transportation						165,000
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,720,899
Funded Based on Target Formula *(based on prior year P-2 certification)*						TRUE
ECONOMIC RECOVERY TARGET PAYMENT					3/4	43,492
CALCULATE LCFF FLOOR						
				12-13 Rate	18-19 ADA	
Current year Funded ADA times Base per ADA				4,994.86	296.00	1,478,479
Current year Funded ADA times Other RL per ADA				19.08	296.00	5,648
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,332,591
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 66.78	296.00	19,767
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,836,485
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2018-19
LOCAL CONTROL FUNDING FORMULA TARGET						2,720,899
LOCAL CONTROL FUNDING FORMULA FLOOR						2,836,485
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						-
Current Year Gap Funding					66.12%	-
ECONOMIC RECOVERY PAYMENT						43,492
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						2,764,391
CALCULATE STATE AID						
Transition Entitlement						2,764,391
Local Revenue (including RDA)						(1,203,212)
Gross State Aid						1,561,179
CALCULATE MINIMUM STATE AID						
			12-13 Rate	18-19 ADA		MINIMUM STATE AID
2012-13 RL/Charter Gen BG adjusted for ADA			5,013.93	296.00		1,484,123
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(1,203,212)
Subtotal State Aid for Historical RL/Charter General BG						280,911
Categorical funding from 2012-13						1,332,591
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						1,613,502
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimim State Aid with Offset						-
TOTAL STATE AID						1,613,502
Additional State Aid (Additional SA)						52,323
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						2,816,714
CHANGE OVER PRIOR YEAR			-9.57%	(298,037)		
LCFF Entitlement PER ADA						9,516
PER ADA CHANGE OVER PRIOR YEAR			4.86%	441		
BASIC AID STATUS (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2018-19
State Aid			-10.86%	(196,660)		1,613,502
Property Taxes net of in-lieu			-7.77%	(101,377)		1,203,212
Charter In-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			-9.57%	(298,037)		2,816,714

Piner-Olivet Union Elementary (70870)						v18.2c
LOCAL CONTROL FUNDING FORMULA						***2019-20***
CALCULATE LCFF TARGET						
					COLA	2.350%
Unduplicated as % of Enrollment		3 yr average		39.13%	39.13%	**2019-20**
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	158.00	7,521	782	650	-	1,414,541
Grades 4-6	138.00	7,633		597	-	1,135,789
Grades 7-8	-	7,860		615	-	-
Grades 9-12	-	9,108	237	731	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	296.00	2,241,672	123,556	185,102	-	2,550,330
Targeted Instructional Improvement Block Grant						57,400
Home-to-School Transportation						165,000
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**2,772,730**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**TRUE**
ECONOMIC RECOVERY TARGET PAYMENT					7/8	**50,740**
CALCULATE LCFF FLOOR						
				12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA				4,994.86	296.00	1,478,479
Current year Funded ADA times Other RL per ADA				19.08	296.00	5,648
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,332,591
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 66.78	296.00	19,767
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**2,836,485**
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						2,772,730
LOCAL CONTROL FUNDING FORMULA FLOOR						2,836,485
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						-
Current Year Gap Funding					64.92%	-
ECONOMIC RECOVERY PAYMENT						50,740
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						**2,823,470**
CALCULATE STATE AID						
Transition Entitlement						2,823,470
Local Revenue (including RDA)						(1,215,250)
Gross State Aid						1,608,220
CALCULATE MINIMUM STATE AID						
			12-13 Rate	19-20 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,013.93	296.00		1,484,123
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(1,215,250)
Subtotal State Aid for Historical RL/Charter General BG						268,873
Categorical funding from 2012-13						1,332,591
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						1,601,464
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimim State Aid with Offset						-
TOTAL STATE AID						1,608,220
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						2,823,470
CHANGE OVER PRIOR YEAR			0.24%	6,756		
LCFF Entitlement PER ADA						9,539
PER ADA CHANGE OVER PRIOR YEAR			0.24%	23		
BASIC AID STATUS (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2019-20
State Aid			-0.33%	(5,282)		1,608,220
Property Taxes net of in-lieu			1.00%	12,038		1,215,250
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			0.24%	6,756		2,823,470

Ollvet Elementary Charter (6066344)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2017-18*
CALCULATE LCFF TARGET						
					COLA	1.560%
Unduplicated as % of Enrollment		3 yr average		50.21%	45.37%	2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	194.00	7,193	748	797	-	1,695,256
Grades 4-6	110.00	7,301		733	-	883,758
Grades 7-8	-	7,518		755	-	-
Grades 9-12	-	8,712	227	898	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	304.00	2,198,552	145,112	235,350	-	2,579,014
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,579,014
Funded Based on Target Formula *(based on prior year P-2 certification)*						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					5/8	-
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				5,144.13	304.00	1,563,817
Current year Funded ADA times Other RL per ADA				-	304.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						-
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				654.18	304.00	198,871
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 2,263.32	304.00	688,049
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,450,737
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2017-18
LOCAL CONTROL FUNDING FORMULA TARGET						2,579,014
LOCAL CONTROL FUNDING FORMULA FLOOR						2,450,737
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						128,277
Current Year Gap Funding					43.19%	55,403
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						2,506,140
CALCULATE STATE AID						
Transition Entitlement						2,506,140
Local Revenue (including RDA)						(1,155,440)
Gross State Aid						1,350,700
CALCULATE MINIMUM STATE AID						
			12-13 Rate	17-18 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,144.13	304.00		1,563,817
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(1,155,440)
Subtotal State Aid for Historical RL/Charter General BG						408,377
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						198,871
Minimum State Aid Guarantee						607,248
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						2,506,140
Minimum State Aid plus Property Taxes including RDA						1,762,688
Offset						-
Minimum State Aid Prior to Offset						607,248
Total Minimim State Aid with Offset						607,248
TOTAL STATE AID						1,350,700
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						2,506,140
CHANGE OVER PRIOR YEAR			8.36%	193,336		
LCFF Entitlement PER ADA						8,244
PER ADA CHANGE OVER PRIOR YEAR			2.26%	182		
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2017-18
State Aid			7.65%	96,021		1,350,700
Property Taxes net of in-lieu			0.00%	33,841		-
Charter in-Lieu Taxes			9.20%	97,315		1,155,440
LCFF pre COE, Choice, Supp			9.82%	227,177		2,506,140

Olivet Elementary Charter (6066344)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2018-19*
CALCULATE LCFF TARGET						
					COLA	2.150%
Unduplicated as % of Enrollment		3 yr average		47.18%	40.59%	**2018-19**
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	194.00	7,348	764	765	-	1,722,225
Grades 4-6	110.00	7,458		704	-	897,791
Grades 7-8	-	7,680		725	-	-
Grades 9-12	-	8,899	231	862	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	304.00	2,245,892	148,216	225,908	-	2,620,016
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**2,620,016**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**FALSE**
ECONOMIC RECOVERY TARGET PAYMENT					3/4	-
CALCULATE LCFF FLOOR						
				12-13 Rate	18-19 ADA	
Current year Funded ADA times Base per ADA				5,144.13	304.00	1,563,817
Current year Funded ADA times Other RL per ADA				-	304.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						-
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				654.18	304.00	198,871
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 2,445.57	304.00	743,453
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**2,506,141**
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2018-19
LOCAL CONTROL FUNDING FORMULA TARGET						2,620,016
LOCAL CONTROL FUNDING FORMULA FLOOR						2,506,141
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						113,875
Current Year Gap Funding					66.12%	75,294
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						**2,581,435**
CALCULATE STATE AID						
Transition Entitlement						2,581,435
Local Revenue (including RDA)						(1,235,684)
Gross State Aid						1,345,751
CALCULATE MINIMUM STATE AID						
			12-13 Rate	18-19 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,144.13	304.00		1,563,817
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(1,235,684)
Subtotal State Aid for Historical RL/Charter General BG						328,133
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						198,871
Minimum State Aid Guarantee						527,004
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						2,581,435
Minimum State Aid plus Property Taxes including RDA						1,762,688
Offset						-
Minimum State Aid Prior to Offset						527,004
Total Minimim State Aid with Offset						527,004
TOTAL STATE AID						1,345,751
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						2,581,435
CHANGE OVER PRIOR YEAR			3.00%	75,295		
LCFF Entitlement PER ADA						8,492
PER ADA CHANGE OVER PRIOR YEAR			3.01%	248		
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2018-19
State Aid			-0.37%	(4,949)		1,345,751
Property Taxes net of In-lieu			0.00%	(101,340)		-
Charter in-Lieu Taxes			6.94%	80,244		1,235,684
LCFF pre COE, Choice, Supp			-1.04%	(26,045)		2,581,435

Olivet Elementary Charter (6066344)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2019-20*
CALCULATE LCFF TARGET					COLA	2.350%
Unduplicated as % of Enrollment		3 yr average		45.60%	39.13%	2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	194.00	7,521	782	757	-	1,757,685
Grades 4-6	110.00	7,633		696	-	916,204
Grades 7-8	-	7,860		717	-	-
Grades 9-12	-	9,108	237	852	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	304.00	2,298,704	151,708	223,477	-	2,673,889
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,673,889
Funded Based on Target Formula *(based on prior year P-2 certification)*						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					7/8	-
CALCULATE LCFF FLOOR						
				12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA				5,144.13	304.00	1,563,817
Current year Funded ADA times Other RL per ADA				-	304.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						-
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				654.18	304.00	198,871
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 2,693.25	304.00	818,748
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,581,436
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						2,673,889
LOCAL CONTROL FUNDING FORMULA FLOOR						2,581,436
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						92,453
Current Year Gap Funding					64.92%	60,020
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						2,641,456
CALCULATE STATE AID						
Transition Entitlement						2,641,456
Local Revenue (including RDA)						(1,248,039)
Gross State Aid						1,393,417
CALCULATE MINIMUM STATE AID						
			12-13 Rate	19-20 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,144.13	304.00		1,563,817
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(1,248,039)
Subtotal State Aid for Historical RL/Charter General BG						315,778
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						198,871
Minimum State Aid Guarantee						514,649
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						2,641,456
Minimum State Aid plus Property Taxes including RDA						1,762,688
Offset						-
Minimum State Aid Prior to Offset						514,649
Total Minimim State Aid with Offset						514,649
TOTAL STATE AID						1,393,417
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						2,641,456
CHANGE OVER PRIOR YEAR			2.33%	60,021		
LCFF Entitlement PER ADA						8,689
PER ADA CHANGE OVER PRIOR YEAR			2.32%	197		
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2019-20
State Aid			3.54%	47,666		1,393,417
Property Taxes net of in-lieu			0.00%	12,038		-
Charter in-Lieu Taxes			1.00%	12,355		1,248,039
LCFF pre COE, Choice, Supp			2.79%	72,059		2,641,456

Morrice Schaefer Charter (6109144)						v18.2c
LOCAL CONTROL FUNDING FORMULA						***2017-18***
CALCULATE LCFF TARGET						
					COLA	1.560%
Unduplicated as % of Enrollment		3 yr average		54.52%	45.37%	**2017-18**
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	218.00	7,193	748	866	-	1,919,901
Grades 4-6	146.00	7,301		796	-	1,182,177
Grades 7-8	-	7,518		820	-	-
Grades 9-12	-	8,712	227	975	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	364.00	2,634,020	163,064	304,994	-	3,102,078
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						3,102,078
Funded Based on Target Formula *(based on prior year P-2 certification)*						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					5/8	-
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				5,139.63	364.00	1,870,825
Current year Funded ADA times Other RL per ADA				-	364.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						-
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				739.34	364.00	269,120
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 2,252.04	364.00	819,743
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,959,688
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2017-18
LOCAL CONTROL FUNDING FORMULA TARGET						3,102,078
LOCAL CONTROL FUNDING FORMULA FLOOR						2,959,688
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						142,390
Current Year Gap Funding					43.15%	61,498
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						3,021,186
CALCULATE STATE AID						
Transition Entitlement						3,021,186
Local Revenue (including RDA)						(1,383,488)
Gross State Aid						1,637,698
CALCULATE MINIMUM STATE AID						
			12-13 Rate	17-18 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,139.63	364.00		1,870,825
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(1,383,488)
Subtotal State Aid for Historical RL/Charter General BG						487,337
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						269,120
Minimum State Aid Guarantee						756,457
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						3,021,186
Minimum State Aid plus Property Taxes including RDA						2,139,945
Offset						-
Minimum State Aid Prior to Offset						756,457
Total Minimim State Aid with Offset						756,457
TOTAL STATE AID						1,637,698
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						3,021,186
CHANGE OVER PRIOR YEAR			-10.87%	(368,468)		
LCFF Entitlement PER ADA						8,300
PER ADA CHANGE OVER PRIOR YEAR			2.08%	169		
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2017-18
State Aid			-11.58%	(214,477)		1,637,698
Property Taxes net of In-lieu			0.00%	33,841		-
Charter In-Lieu Taxes			-10.02%	(153,991)		1,383,488
LCFF pre COE, Choice, Supp			-9.87%	(334,627)		3,021,186

Morrice Schaefer Charter (6109144)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2018-19*
CALCULATE LCFF TARGET						
					COLA	2.150%
Unduplicated as % of Enrollment		3 yr average		47.58%	40.59%	2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	158.00	7,348	764	772	-	1,403,662
Grades 4-6	106.00	7,458		710	-	865,777
Grades 7-8	-	7,680		731	-	-
Grades 9-12	-	8,899	231	869	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	264.00	1,951,532	120,712	197,195	-	2,269,439
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,269,439
Funded Based on Target Formula *(based on prior year P-2 certification)*						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					3/4	-
CALCULATE LCFF FLOOR						
				12-13 Rate	18-19 ADA	
Current year Funded ADA times Base per ADA				5,139.63	264.00	1,356,862
Current year Funded ADA times Other RL per ADA				-	264.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						-
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				739.34	264.00	195,186
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 2,420.99	264.00	639,141
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,191,189
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2018-19
LOCAL CONTROL FUNDING FORMULA TARGET						2,269,439
LOCAL CONTROL FUNDING FORMULA FLOOR						2,191,189
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						78,250
Current Year Gap Funding					66.12%	51,739
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						2,242,928
CALCULATE STATE AID						
Transition Entitlement						2,242,928
Local Revenue (including RDA)						(1,073,094)
Gross State Aid						1,169,834
CALCULATE MINIMUM STATE AID						
			12-13 Rate	18-19 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,139.63	264.00		1,356,862
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(1,073,094)
Subtotal State Aid for Historical RL/Charter General BG						283,768
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						195,186
Minimum State Aid Guarantee						478,954
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						2,242,928
Minimum State Aid plus Property Taxes Including RDA						1,552,048
Offset						-
Minimum State Aid Prior to Offset						478,954
Total Minimim State Aid with Offset						478,954
TOTAL STATE AID						1,169,834
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						2,242,928
CHANGE OVER PRIOR YEAR			-25.76%	(778,258)		
LCFF Entitlement PER ADA						8,496
PER ADA CHANGE OVER PRIOR YEAR			2.36%	196		
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2018-19
State Aid			-28.57%	(467,864)		1,169,834
Property Taxes net of in-lieu			0.00%	(101,340)		-
Charter in-Lieu Taxes			-22.44%	(310,394)		1,073,094
LCFF pre COE, Choice, Supp			-29.11%	(879,598)		2,242,928

Morrice Schaefer Charter (6109144)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2019-20*
CALCULATE LCFF TARGET						
					COLA	2.350%
Unduplicated as % of Enrollment		3 yr average		41.22%	39.13%	2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	158.00	7,521	782	684	-	1,420,025
Grades 4-6	106.00	7,633		629	-	875,800
Grades 7-8	-	7,860		648	-	-
Grades 9-12	-	9,108	237	770	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	264.00	1,997,416	123,556	174,853	-	2,295,825
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,295,825
Funded Based on Target Formula *(based on prior year P-2 certification)*						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					7/8	-
CALCULATE LCFF FLOOR						
				12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA				5,139.63	264.00	1,356,862
Current year Funded ADA times Other RL per ADA				-	264.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						-
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				739.34	264.00	195,186
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 2,616.97	264.00	690,880
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						2,242,928
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						2,295,825
LOCAL CONTROL FUNDING FORMULA FLOOR						2,242,928
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						52,897
Current Year Gap Funding					64.92%	34,341
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						**2,277,269**
CALCULATE STATE AID						
Transition Entitlement						2,277,269
Local Revenue (including RDA)						(1,083,823)
Gross State Aid						1,193,446
CALCULATE MINIMUM STATE AID						
			12-13 Rate	19-20 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,139.63	264.00		1,356,862
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(1,083,823)
Subtotal State Aid for Historical RL/Charter General BG						273,039
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						195,186
Minimum State Aid Guarantee						468,225
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						2,277,269
Minimum State Aid plus Property Taxes including RDA						1,552,048
Offset						-
Minimum State Aid Prior to Offset						468,225
Total Minimim State Aid with Offset						468,225
TOTAL STATE AID						1,193,446
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						2,277,269
CHANGE OVER PRIOR YEAR			1.53%	34,341		
LCFF Entitlement PER ADA						8,626
PER ADA CHANGE OVER PRIOR YEAR			1.53%	130		
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2019-20
State Aid			2.02%	23,612		1,193,446
Property Taxes net of in-lieu			0.00%	12,038		-
Charter in-Lieu Taxes			1.00%	10,729		1,083,823
LCFF pre COE, Choice, Supp			2.07%	46,379		2,277,269

Northwest Prep Charter (106344)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2017-18*
CALCULATE LCFF TARGET						
					COLA	1.560%
Unduplicated as % of Enrollment		3 yr average		46.35%	45.37%	2017-18
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,193	748	736	-	-
Grades 4-6	-	7,301		677	-	-
Grades 7-8	31.00	7,518		697	-	254,662
Grades 9-12	68.00	8,712	227	829	-	664,200
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	99.00	825,474	15,436	77,952	-	918,862
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						918,862
Funded Based on Target Formula *(based on prior year P-2 certification)*						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					5/8	-
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				5,900.15	99.00	584,114
Current year Funded ADA times Other RL per ADA				-	99.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						25,076
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				661.78	99.00	65,516
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 2,095.81	99.00	207,485
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						882,191
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2017-18
LOCAL CONTROL FUNDING FORMULA TARGET						918,862
LOCAL CONTROL FUNDING FORMULA FLOOR						882,191
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						36,671
Current Year Gap Funding					43.19%	15,838
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						898,029
CALCULATE STATE AID						
Transition Entitlement						898,029
Local Revenue (including RDA)						(376,278)
Gross State Aid						521,751
CALCULATE MINIMUM STATE AID						
			12-13 Rate	17-18 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,900.15	99.00		584,114
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(376,278)
Subtotal State Aid for Historical RL/Charter General BG						207,836
Categorical funding from 2012-13						25,076
Charter Categorical Block Grant adjusted for ADA						65,516
Minimum State Aid Guarantee						298,428
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						898,029
Minimum State Aid plus Property Taxes including RDA						674,706
Offset						-
Minimum State Aid Prior to Offset						298,428
Total Minimim State Aid with Offset						298,428
TOTAL STATE AID						521,751
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						898,029
CHANGE OVER PRIOR YEAR			-3.87%	(36,195)		
LCFF Entitlement PER ADA						9,071
PER ADA CHANGE OVER PRIOR YEAR			1.96%	174		
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2017-18
State Aid			-3.73%	(20,224)		521,751
Property Taxes net of in-lieu			0.00%	33,841		-
Charter in-Lieu Taxes			-4.07%	(15,971)		376,278
LCFF pre COE, Choice, Supp			-0.25%	(2,354)		898,029

Northwest Prep Charter (106344)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2018-19*
CALCULATE LCFF TARGET						
					COLA	2.150%
Unduplicated as % of Enrollment		3 yr average		42.28%	40.59%	2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,348	764	686	-	-
Grades 4-6	-	7,458		631	-	-
Grades 7-8	31.00	7,680		649	-	258,212
Grades 9-12	68.00	8,899	231	772	-	673,338
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	99.00	843,212	15,708	72,630	-	931,550
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						931,550
Funded Based on Target Formula *(based on prior year P-2 certification)*						FALSE
ECONOMIC RECOVERY TARGET PAYMENT					3/4	-
CALCULATE LCFF FLOOR						
				12-13 Rate	18-19 ADA	
Current year Funded ADA times Base per ADA				5,900.15	99.00	584,114
Current year Funded ADA times Other RL per ADA				-	99.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						25,076
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				661.78	99.00	65,516
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 2,255.79	99.00	223,323
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						898,029
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2018-19
LOCAL CONTROL FUNDING FORMULA TARGET						931,550
LOCAL CONTROL FUNDING FORMULA FLOOR						898,029
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						33,521
Current Year Gap Funding					66.12%	22,164
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						920,193
CALCULATE STATE AID						
Transition Entitlement						920,193
Local Revenue (including RDA)						(402,410)
Gross State Aid						517,783
CALCULATE MINIMUM STATE AID						
			12-13 Rate	18-19 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,900.15	99.00		584,114
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(402,410)
Subtotal State Aid for Historical RL/Charter General BG						181,704
Categorical funding from 2012-13						25,076
Charter Categorical Block Grant adjusted for ADA						65,516
Minimum State Aid Guarantee						272,296
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						920,193
Minimum State Aid plus Property Taxes including RDA						674,706
Offset						-
Minimum State Aid Prior to Offset						272,296
Total Minimim State Aid with Offset						272,296
TOTAL STATE AID						517,783
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						920,193
CHANGE OVER PRIOR YEAR			2.47%	22,164		
LCFF Entitlement PER ADA						9,295
PER ADA CHANGE OVER PRIOR YEAR			2.47%	224		
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2018-19
State Aid			-0.76%	(3,968)		517,783
Property Taxes net of in-lieu			0.00%	(101,340)		-
Charter in-Lieu Taxes			6.94%	26,132		402,410
LCFF pre COE, Choice, Supp			-8.82%	(79,176)		920,193

Northwest Prep Charter (106344)						v18.2c
LOCAL CONTROL FUNDING FORMULA						*2019-20*
CALCULATE LCFF TARGET						
					COLA	2.350%
Unduplicated as % of Enrollment		3 yr average		41.35%	39.13%	**2019-20**
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,521	782	687	-	-
Grades 4-6	-	7,633		631	-	-
Grades 7-8	31.00	7,860		650	-	263,811
Grades 9-12	68.00	9,108	237	773	-	688,013
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	99.00	863,004	16,116	72,704	-	951,824
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**951,824**
Funded Based on Target Formula *(based on prior year P-2 certification)*						**FALSE**
ECONOMIC RECOVERY TARGET PAYMENT					7/8	-
CALCULATE LCFF FLOOR						
				12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA				5,900.15	99.00	584,114
Current year Funded ADA times Other RL per ADA				-	99.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						25,076
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				661.78	99.00	65,516
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy AD				$ 2,479.67	99.00	245,487
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						**920,193**
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						951,824
LOCAL CONTROL FUNDING FORMULA FLOOR						920,193
LCFF Need *(LCFF Target less LCFF Floor, if positive)*						31,631
Current Year Gap Funding					64.92%	20,535
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						**940,728**
CALCULATE STATE AID						
Transition Entitlement						940,728
Local Revenue (including RDA)						(406,434)
Gross State Aid						534,294
CALCULATE MINIMUM STATE AID						
			12-13 Rate	19-20 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,900.15	99.00		584,114
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(406,434)
Subtotal State Aid for Historical RL/Charter General BG						177,680
Categorical funding from 2012-13						25,076
Charter Categorical Block Grant adjusted for ADA						65,516
Minimum State Aid Guarantee						268,272
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*						
Local Control Funding Formula Floor plus Funded Gap						940,728
Minimum State Aid plus Property Taxes including RDA						674,706
Offset						-
Minimum State Aid Prior to Offset						268,272
Total Minimim State Aid with Offset						268,272
TOTAL STATE AID						534,294
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						940,728
CHANGE OVER PRIOR YEAR				2.23%	20,535	
LCFF Entitlement PER ADA						9,502
PER ADA CHANGE OVER PRIOR YEAR				2.23%	207	
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2019-20
State Aid				3.19%	16,511	534,294
Property Taxes net of in-lieu				0.00%	12,038	-
Charter in-Lieu Taxes				1.00%	4,024	406,434
LCFF pre COE, Choice, Supp				3.54%	32,573	940,728

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First Interim
2017-18 Projected Totals
Technical Review Checks

Piner-Olivet Union Elementary Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Checks Completed.

Charter Number: 6113492

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2017-18 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: Susan Donner
Charter School Official
(Original signature required)

Date: Dec. 7, 2017

Printed Name: Susan Donner

Title: Principal

For additional information on the interim report, please contact:

Charter School Contact:

Susan Donner
Name

Principal
Title

707-522-3310
Telephone

sdonner@pousd.org
E-mail Address

PINER-OLIVET CHARTER

FIRST INTERIM REPORT

2017-18

The district school board is required to review and approve an interim financial report twice a year, once as of October 31 and once as of January 31. The board certifies that the interim report is positive, qualified or negative. Positive means that the district can meet its financial obligations for the current and two subsequent years. Qualified means it many not. Negative means that it will not. A negative interim certification requires a third interim report. The Piner-Olivet district will be certifying for all the district funds.

Piner-Olivet Charter is a separate fund, separate from the rest of the district funds, and therefore is required to file a separate interim report. The Charter has a positive fund balance projected for the current and subsequent two years.

Beginning balance: The Charter began 2017-18 with a fund balance larger than projected in June, due to increased revenues of $26,495. The beginning balance is $365,322 unrestricted and $127,629 restricted.

Revenues: The main unrestricted funding is from the Local Control Funding Formula (LCFF). The formula calculates an entitlement based on A.D.A. Property taxes are deducted from this amount and the state sends the balance. Therefore, there is no effect on the revenue when the district's property taxes decline due to the firestorms. However, the Charter has a current A.D.A. of 197.96 compared to budgeted 203.5. This is a loss of over $40,000 of revenue. Charters are funded on the current year A.D.A., while districts are funded on the higher of current or prior year.

The budget for 2017-18 includes one-time mandate reimbursement funding of $29,980.

Expenditures: Carryover funds for furniture were re-budgeted in the current year. Costs were updated to current actuals for salaries, benefits, utilities, contracts, and insurance. These costs exceeded total budgeted expenditures. The Charter's principal reviewed the budget line items and identified budgeted expenditures that could be reduced to eliminated in supplies, conferences, facilities. Without these reductions, the Charter would not have been positive in the 3rd year.

Ending Reserve: The budgeted ending reserve for 2017-18 is $245,632 unrestricted and $18,910 restricted (mainly lottery instructional materials funds). This is a 12.41% reserve and includes $100,000 set aside for cash flow.

Multi-Year projection: The projection includes increased costs for salaries and benefits, increases to the PERS and STRS rates, decreases for one-time mandate revenue and for one-time furniture and computer purchases. The reduced expenditures made in 2017-18 are continued. The Charter is deficit spending in every year. The reserve is reduced from 12.41% in 2017-18 to 8.61% in 2019-20. The Charter cannot continue deficit spending beyond that time. Reduced expenditures and/or increased A.D.A. will be needed.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,619,111.00	1,576,896.00	342,072.00	1,576,896.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,797.00	4,797.00	2,715.00	4,797.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,161.00	110,485.00	3,004.83	110,485.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,409.00	42,409.00	4,339.52	42,409.00	0.00	0.0%
5) TOTAL, REVENUES			1,746,478.00	1,734,587.00	352,131.35	1,734,587.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	785,643.00	806,165.00	245,235.77	806,165.00	0.00	0.0%
2) Classified Salaries		2000-2999	205,135.00	196,978.00	51,536.87	196,978.00	0.00	0.0%
3) Employee Benefits		3000-3999	353,150.00	370,453.00	97,085.47	370,453.00	0.00	0.0%
4) Books and Supplies		4000-4999	105,019.00	152,023.00	60,310.42	152,023.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	336,079.00	311,299.00	29,567.59	311,299.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,532.00	126,078.00	0.00	126,078.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,820,558.00	1,962,996.00	503,736.12	1,962,996.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,080.00)	(228,409.00)	(151,604.77)	(228,409.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74,080.00)	(228,409.00)	(151,604.77)	(228,409.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	230,407.00	492,951.00		492,951.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,407.00	492,951.00		492,951.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,407.00	492,951.00		492,951.00		
2) Ending Balance, June 30 (E + F1e)			156,327.00	264,542.00		264,542.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,061.00	18,910.00		18,910.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	100,000.00		100,000.00		
Cash flow	0000	9780		*100,000.00*				
Cash flow	0000	9780				*100,000.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,000.00	73,477.00		73,477.00		
Unassigned/Unappropriated Amount		9790	70,266.00	70,155.00		70,155.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	620,049.00	577,834.00	173,316.00	577,834.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	257,690.00	257,690.00	65,054.00	257,690.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	9,813.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	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	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			877,739.00	835,524.00	248,183.00	835,524.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	741,372.00	741,372.00	93,889.00	741,372.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,619,111.00	1,576,896.00	342,072.00	1,576,896.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,797.00	4,797.00	2,715.00	4,797.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,797.00	4,797.00	2,715.00	4,797.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,892.00	33,216.00	0.00	33,216.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	38,462.00	38,462.00	3,004.83	38,462.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,807.00	38,807.00	0.00	38,807.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,161.00	110,485.00	3,004.83	110,485.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	2,544.98	2,000.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	40,409.00	40,409.00	1,794.54	40,409.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,409.00	42,409.00	4,339.52	42,409.00	0.00	0.0%
TOTAL, REVENUES			1,746,478.00	1,734,587.00	352,131.35	1,734,587.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	683,302.00	703,524.00	210,822.09	703,524.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,341.00	102,341.00	34,113.68	102,341.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	300.00	300.00	300.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			785,643.00	806,165.00	245,235.77	806,165.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	165,580.00	158,955.00	39,138.11	158,955.00	0.00	0.0%
Classified Support Salaries		2200	2,853.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,702.00	37,792.00	12,167.88	37,792.00	0.00	0.0%
Other Classified Salaries		2900	0.00	231.00	230.88	231.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			205,135.00	196,978.00	51,536.87	196,978.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	152,180.00	158,857.00	36,782.85	158,857.00	0.00	0.0%
PERS		3201-3202	31,518.00	31,533.00	7,898.73	31,533.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,672.00	26,535.00	7,244.59	26,535.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	120,270.00	130,846.00	40,863.56	130,846.00	0.00	0.0%
Unemployment Insurance		3501-3502	491.00	488.00	141.01	488.00	0.00	0.0%
Workers' Compensation		3601-3602	13,875.00	14,050.00	4,154.73	14,050.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,144.00	8,144.00	0.00	8,144.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			353,150.00	370,453.00	97,085.47	370,453.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,500.00	5,500.00	10,980.48	5,500.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	48,119.00	95,123.00	61,261.95	95,123.00	0.00	0.0%
Noncapitalized Equipment		4400	51,400.00	51,400.00	8,067.99	51,400.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			105,019.00	152,023.00	80,310.42	152,023.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,328.00	12,973.00	2,618.59	12,973.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Insurance		5400-5450	8,500.00	11,610.00	0.00	11,610.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	20,579.00	4,670.47	20,579.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,200.00	23,592.00	112.00	23,592.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	276,451.00	237,945.00	22,166.53	237,945.00	0.00	0.0%
Communications		5900	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			336,079.00	311,299.00	29,567.59	311,299.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,532.00	126,078.00	0.00	126,078.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,532.00	126,078.00	0.00	126,078.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,820,558.00	1,962,996.00	503,736.12	1,962,996.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,619,111.00	1,576,896.00	342,072.00	1,576,896.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,196.00	62,520.00	1,700.85	62,520.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,740.00	41,740.00	2,739.52	41,740.00	0.00	0.0%
5) TOTAL, REVENUES			1,693,047.00	1,681,156.00	346,512.37	1,681,156.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	785,643.00	806,165.00	244,985.77	806,165.00	0.00	0.0%
2) Classified Salaries		2000-2999	201,299.00	193,142.00	51,536.87	193,142.00	0.00	0.0%
3) Employee Benefits		3000-3999	313,382.00	330,685.00	97,068.91	330,685.00	0.00	0.0%
4) Books and Supplies		4000-4999	97,019.00	144,023.00	69,259.77	144,023.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	336,079.00	283,755.00	29,567.59	283,755.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,532.00	15,532.00	0.00	15,532.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,768,954.00	1,773,302.00	492,418.91	1,773,302.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,907.00)	(92,146.00)	(145,906.54)	(92,146.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(27,544.00)	0.00	(27,544.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(27,544.00)	0.00	(27,544.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,907.00)	(119,690.00)	(145,906.54)	(119,690.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	223,173.00	365,322.00		365,322.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			223,173.00	365,322.00		365,322.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,173.00	365,322.00		365,322.00		
2) Ending Balance, June 30 (E + F1e)			147,266.00	245,632.00		245,632.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	100,000.00		100,000.00		
Cash flow	0000	9780		100,000.00				
Cash flow	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,000.00	73,477.00		73,477.00		
Unassigned/Unappropriated Amount		9790	70,266.00	70,155.00		70,155.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	620,049.00	577,834.00	173,316.00	577,834.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	257,690.00	257,690.00	65,054.00	257,690.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	9,813.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	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	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			877,739.00	835,524.00	248,183.00	835,524.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	741,372.00	741,372.00	93,889.00	741,372.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,619,111.00	1,576,896.00	342,072.00	1,576,896.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	2,892.00	33,216.00	0.00	33,216.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	29,304.00	29,304.00	1,700.85	29,304.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,196.00	62,520.00	1,700.85	62,520.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	2,544.98	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	39,740.00	39,740.00	194.54	39,740.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,740.00	41,740.00	2,739.52	41,740.00	0.00	0.0%
TOTAL, REVENUES			1,693,047.00	1,681,156.00	346,512.37	1,681,156.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	683,302.00	703,524.00	210,572.09	703,524.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,341.00	102,341.00	34,113.68	102,341.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	300.00	300.00	300.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			785,643.00	806,165.00	244,985.77	806,165.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	161,744.00	155,119.00	39,138.11	155,119.00	0.00	0.0%
Classified Support Salaries		2200	2,853.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,702.00	37,792.00	12,167.88	37,792.00	0.00	0.0%
Other Classified Salaries		2900	0.00	231.00	230.88	231.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			201,299.00	193,142.00	51,536.87	193,142.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	113,373.00	120,050.00	36,782.85	120,050.00	0.00	0.0%
PERS		3201-3202	30,963.00	30,978.00	7,898.73	30,978.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,378.00	26,241.00	7,231.65	26,241.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	120,214.00	130,790.00	40,863.56	130,790.00	0.00	0.0%
Unemployment Insurance		3501-3502	489.00	486.00	140.89	486.00	0.00	0.0%
Workers' Compensation		3601-3602	13,821.00	13,996.00	4,151.23	13,996.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,144.00	8,144.00	0.00	8,144.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			313,382.00	330,685.00	97,068.91	330,685.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	46,619.00	93,623.00	61,191.78	93,623.00	0.00	0.0%
Noncapitalized Equipment		4400	50,400.00	50,400.00	8,067.99	50,400.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,019.00	144,023.00	69,259.77	144,023.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,328.00	12,973.00	2,618.59	12,973.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Insurance		5400-5450	8,500.00	11,610.00	0.00	11,610.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	20,579.00	4,670.47	20,579.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,200.00	23,592.00	112.00	23,592.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	276,451.00	210,401.00	22,166.53	210,401.00	0.00	0.0%
Communications		5900	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			336,079.00	283,755.00	29,567.59	283,755.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,532.00	15,532.00	0.00	15,532.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,532.00	15,532.00	0.00	15,532.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,768,954.00	1,773,302.00	492,418.91	1,773,302.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	(27,544.00)	0.00	(27,544.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	(27,544.00)	0.00	(27,544.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(27,544.00)	0.00	(27,544.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,797.00	4,797.00	2,715.00	4,797.00	0.00	0.0%
3) Other State Revenue		8300-8599	47,965.00	47,965.00	1,303.98	47,965.00	0.00	0.0%
4) Other Local Revenue		8600-8799	669.00	669.00	1,600.00	669.00	0.00	0.0%
5) TOTAL, REVENUES			53,431.00	53,431.00	5,618.98	53,431.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	250.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,836.00	3,836.00	0.00	3,836.00	0.00	0.0%
3) Employee Benefits		3000-3999	39,768.00	39,768.00	16.56	39,768.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,000.00	8,000.00	11,050.65	8,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	27,544.00	0.00	27,544.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	110,546.00	0.00	110,546.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			51,604.00	189,694.00	11,317.21	189,694.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,827.00	(136,263.00)	(5,698.23)	(136,263.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	27,544.00	0.00	27,544.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	27,544.00	0.00	27,544.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,827.00	(108,719.00)	(5,698.23)	(108,719.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,234.00	127,629.00		127,629.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,234.00	127,629.00		127,629.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,234.00	127,629.00		127,629.00		
2) Ending Balance, June 30 (E + F1e)			9,061.00	18,910.00		18,910.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,061.00	18,910.00		18,910.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,797.00	4,797.00	2,715.00	4,797.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,797.00	4,797.00	2,715.00	4,797.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	9,158.00	9,158.00	1,303.98	9,158.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,807.00	38,807.00	0.00	38,807.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,965.00	47,965.00	1,303.98	47,965.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmt		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	669.00	669.00	1,600.00	669.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			669.00	669.00	1,600.00	669.00	0.00	0.0%
TOTAL, REVENUES			53,431.00	53,431.00	5,618.98	53,431.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	250.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	250.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,836.00	3,836.00	0.00	3,836.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,836.00	3,836.00	0.00	3,836.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	38,807.00	38,807.00	0.00	38,807.00	0.00	0.0%
PERS		3201-3202	555.00	555.00	0.00	555.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	294.00	294.00	12.94	294.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	56.00	56.00	0.00	56.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	2.00	0.12	2.00	0.00	0.0%
Workers' Compensation		3601-3602	54.00	54.00	3.50	54.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,768.00	39,768.00	16.56	39,768.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,500.00	5,500.00	10,980.48	5,500.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,500.00	1,500.00	70.17	1,500.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,000.00	8,000.00	11,050.65	8,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	27,544.00	0.00	27,544.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	27,544.00	0.00	27,544.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	110,546.00	0.00	110,546.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	110,546.00	0.00	110,546.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			51,604.00	189,694.00	11,317.21	189,694.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	27,544.00	0.00	27,544.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	27,544.00	0.00	27,544.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	27,544.00	0.00	27,544.00	0.00	0.0%

Resource	Description	2017-18 Projected Year Totals
6300		16,204.00
9010		2,706.00
Total, Restricted Balance		18,910.00

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First Interim
2017-18 Projected Totals
Technical Review Checks

Piner-Olivet Charter
Piner-Olivet Union Elementary Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

PINER-OLIVET CHARTER FIRST INTRERIM

Multi-year includes: LCFF each year, certificated and classified step increases; STRS & PERS rate increases,drop one time computer and furniture from '17-18

	2017-18 budget	2017-18 budget	2017-18 budget		unrestricted						restricted			2018-19	2018-19	2018-19
	Unrestricted	Restricted	Total		Certif step	Class step	Increase PERS	Increase STRS	One time furniture/computer	One Time Mandate revenue	LCFF	capital outlay	Supplies	Unrestricted	Restricted	Total
REVENUES																
LCFF	577,834		577,834								43,467			621,301	-	621,301
Educ Protection Act (EPA)	257,690		257,690											257,690		257,690
Property Taxes	741,372	-	741,372	1,576,896										741,372	-	741,372
Federal Revenue		4,797	4,797	1,576,896										-	4,797	4,797
State Revenue	62,520	47,965	110,485	-						(29,980)				32,540	47,965	80,505
Local Revenue	41,740	669	42,409											41,740	669	42,409
TOTAL REVENUE	**1,681,156**	**53,431**	**1,734,587**											**1,694,643**	**53,431**	**1,748,074**
EXPENDITURES																
Certificated Salaries	806,165	-	806,165		10,926									817,091	-	817,091
Classified Salaries	193,142	3,836	196,978			6,450								199,592	3,836	203,428
Employee Benefits	199,895	39,712	239,607		9,341	810	1,751	12,872						224,669	39,712	264,381
Health Benefits	130,790	56	130,846											130,790	56	130,846
Books and Supplies	144,023	8,000	152,023						(100,030)				1,827	43,993	9,827	53,820
Services and Other Operating	283,755	27,544	311,299											283,755	27,544	311,299
Capital Outlay	15,532	110,546	126,078									(110,546)		15,532	-	15,532
Other Outgo	-		-											-	-	-
Indirect Costs	-	-	-											-	-	-
TOTAL EXPENDITURES	**1,773,302**	**189,694**	**1,962,996**	**1,962,996**										**1,715,422**	**80,975**	**1,796,397**
OTHER FINANCING SOURCES/USES																
Interfund Transfers Out														-		-
Interfund Transfers In			-											-		-
Contribution to restricted programs	(27,544)	27,544	-											(27,544)	27,544	-
TOTAL OTHER FINANCING/SOURCES	**(27,544)**	**27,544**	**-**	**-**										**(27,544)**	**27,544**	**-**
NET INCREASE (DECREASE) IN FUND BALANCE	**(119,690)**	**(108,719)**	**(228,409)**	**(228,409)**										**(48,323)**	**-**	**(48,323)**
FUND BALANCE/RESERVES																
Beginning Balance	365,322	127,629	492,951											245,632	18,910	264,542
ENDING BALANCE	**245,632**	**18,910**	**264,542**	**264,542**										**197,309**	**18,910**	**216,219**
COMPONENTS OF ENDING BALANCE																
Non Spendable																
Revolving Cash	2,000		2,000											2,000		2,000
Restricted		18,910	18,910												18,910	18,910
Committed			-													-
Assigned Cash Flow	100,000		100,000											100,000		100,000
Unassiged/Unappropriated			-													-
Reserve for Economic Uncertainty	73,477		73,477											71,235		71,235
Unassigned/Unappropriated	70,155		70,155											24,074		24,074
TOTAL FUND BALANCE/RESERVES	**245,632**	**18,910**	**264,542**											**197,309**	**18,910**	**216,219**
PERCENT RESERVES	**12.41%**													**10.87%**		
REQUIRED 4% RESERVE	**73,477**													**71,235**		
EXCESS UNTRESTRICTED OVER REQUIRED	**70,155**													**24,074**		

Multi-year includes: LCFF each year, c

	2018-19	2018-19	2018-19	unrestricted					2019-2020	2019-2020	2019-2020
	Unrestricted	Restricted	Total	Certif step	Class step	Increase PERS	Increase STRS	LCFF	Unrestricted	Restricted	Total
REVENUES											
LCFF	621,301	-	621,301					41,771	663,072	-	663,072
Educ Protection Act (EPA)	257,690		257,690						257,690		257,690
Property Taxes	741,372	-	741,372						741,372	-	741,372
Federal Revenue	-	4,797	4,797						-	4,797	4,797
State Revenue	32,540	47,965	80,505						32,540	47,965	80,505
Local Revenue	41,740	669	42,409						41,740	669	42,409
TOTAL REVENUE	**1,694,643**	**53,431**	**1,748,074**						**1,736,414**	**53,431**	**1,789,845**
EXPENDITURES											
Certificated Salaries	817,091	-	817,091	6,180					823,271	-	823,271
Classified Salaries	199,592	3,836	203,428		6,450				206,042	3,836	209,878
Employee Benefits	224,669	39,712	264,381	2,097	1,661	2,091	12,870		243,388	39,712	283,100
Health Benefits	130,790	56	130,846						130,790	56	130,846
Books and Supplies	43,993	9,827	53,820						43,993	9,827	53,820
Services and Other Operating	283,755	27,544	311,299						283,755	27,544	311,299
Capital Outlay	15,532	-	15,532						15,532	-	15,532
Other Outgo	-	-	-						-	-	-
Indirect Costs	-	-	-						-	-	-
TOTAL EXPENDITURES	**1,715,422**	**80,975**	**1,796,397**						**1,746,771**	**80,975**	**1,827,746**
OTHER FINANCING SOURCES/USES											
Interfund Transfers Out	-		-						-		-
Interfund Transfers In	-		-						-		-
Contribution to restricted programs	(27,544)	27,544	-						(27,544)	27,544	-
TOTAL OTHER FINANCING/SOURCES	**(27,544)**	**27,544**	**-**						**(27,544)**	**27,544**	**-**
NET INCREASE (DECREASE) IN FUND BALANCE	**(48,323)**	**-**	**(48,323)**						**(37,901)**	**-**	**(37,901)**
FUND BALANCE/RESERVES											
Beginning Balance	245,632	18,910	264,542						197,309	18,910	216,219
ENDING BALANCE	**197,309**	**18,910**	**216,219**						**159,408**	**18,910**	**178,318**
COMPONENTS OF ENDING BALANCE											
Non Spendable											
Revolving Cash	2,000		2,000						2,000		2,000
Restricted		18,910	18,910							18,910	18,910
Committed			-								-
Assigned Cash Flow	100,000		100,000						80,000		80,000
Unassiged/Unappropriated			-								-
Reserve for Economic Uncertainty	71,235		71,235						72,489		72,489
Unassigned/Unappropriated	24,074		24,074						4,919		4,919
TOTAL FUND BALANCE/RESERVES	**197,309**	**18,910**	**216,219**						**159,408**	**18,910**	**178,318**
PERCENT RESERVES	**10.87%**								**8.61%**		
REQUIRED 4% RESERVE	**71,235**								**72,489**		
EXCESS UNTRESTRICTED OVER REQUIRED	**24,074**								**4,919**		

Agenda Item Summary

Action Item: **13.2** ***Approval of Freezing Expenditures on Non-Essential Items***

Regular Meeting of: December 14, 2017	**Action** Item	Report Format:**Oral**
Attachment:		

Background
In light of our decreasing enrollment due to the fires and otherwise from last school year, we will freeze expenditures on non-essential/prioritized items until we have a forecast on fiscal sustainability in coming months.

Issue(s)

Plan/Discussion/Detail

Fiscal Impact

Options

Recommendation
Approval

Motion:

Moved by:			Second:	
Vote:	Aye:	No:	Abstention:	Absent:
HINTON	LAU	MOHR	PRYOR	WAY

Agenda Item Summary

Action Item: **13.3** ***Approval to Allot additional ten (10) days of accumulated sick leave as personal necessity leave ("additional leave") to fire survivors.***

Regular Meeting of: December 14, 2017	**Action** Item	Report Format:**Oral**
Attachment: MOU'S		

Background

In light of recent wildfires that have devastated Sonoma County, qualifying unit members may utilize an additional ten (10) days of their accumulated sick leave as personal necessity leave ("additional leave").

Issue(s)

Plan/Discussion/Detail

Fiscal Impact

Options

Recommendation

Motion:				
Moved by:			Second:	
Vote:	Aye:	No:	Abstention:	Absent:
HINTON	LAU	MOHR	PRYOR	WAY

Memorandum of Understanding
November 28, 2017

The Piner-Olivet Educators' Association, and The Piner-Olivet Union School District ("District") agree to temporarily increase union members' personal necessity leave in response to the devastating wildfires that swept across Northern California in October 2017 as follows:

1. In light of recent wildfires that have devastated Sonoma County, qualifying unit members may utilize an additional ten (10) days of their accumulated sick leave as personal necessity leave ("additional leave"). A qualifying unit member is defined as an Association member whose:
    1. residence was destroyed or significantly damaged to require relocation.
    2. spouse or partner lost their employment as a direct result of the fires.

2. The additional leave may only be used during the 2017-2018, 2018-2019, and 2019-2020 school year, and may only be used for fire related absences. To determine whether the absences are fire-related, unit members must disclose reason for taking additional leave to their supervisor.

3. Unit members must receive approval from their supervisor to take additional leave.

4. Requests to take additional leave from unit members who have lost their home(s) in the wildfires and/or remain evacuated will receive priority.

5. Fire survivors who do not have sufficient sick leave can apply through the catastrophic leave program up to eight (8) days under Article VII.6.

5. All other personal necessity leave shall be taken in accordance with Article VII.

6. The additional personal necessity leave will be retroactive to October 27, 2017.

7. This MOU shall not set a precedent for any reason.

For District:_____ Date:_____

For POEA:_____ Date:_____

Memorandum of Understanding
November 28, 2017

The Piner-Olivet Classified Employees, and The Piner-Olivet Union School District ("District") agree to temporarily increase union members' personal necessity leave in response to the devastating wildfires that swept across Northern California in October 2017 as follows:

1. In light of recent wildfires that have devastated Sonoma County, qualifying unit members may utilize an additional ten (10) days of their accumulated sick leave as personal necessity leave ("additional leave"). A qualifying unit member is defined as an Association member whose:
    1. residence was destroyed or significantly damaged to require relocation.
    2. spouse or partner lost their employment as a direct result of the fires.

2. The additional leave may be used during the 2017-2018, 2018-2019, and 2019-2020 school year, and may only be used for fire related absences. To determine whether the absences are fire-related, unit members must disclose reason for taking additional leave to their supervisor.

3. Unit members must receive approval from their supervisor to take additional leave.

4. Requests to take additional leave from unit members who have lost their home(s) in the wildfires and/or remain evacuated will receive priority.

5. Fire survivors who do not have sufficient sick leave can apply through the catastrophic leave program up to eight (8) days under contract.

5. All other personal necessity leave shall be taken in accordance with the classified contract.

6. The additional personal necessity leave will be retroactive to October 27, 2017.

7. This MOU shall not set a precedent for any reason.

For District:_____ Date:_____

For POCA:_____ Date:_____

Piner-Olivet Union School District

Agenda Item Summary

Action Item: **13.4** ***Approval of 2017-2018 Budget Development and Operations Calendar Update***

Regular Meeting of: December 14, 2017	**Action** Item	Report Format:**Oral**
Attachment: Budget Calendar		

Background

Issue(s)

Plan/Discussion/Detail
The Board should review and discuss the expectations of the timelines presented in this calendar.

Fiscal Impact
None

Options

Recommendation
Approve as is or give further direction to staff.

Motion:

Moved by:			Second:		
Vote:		Aye:	No:	Abstention:	Absent:
HINTON	LAU	MOHR		PRYOR	WAY

Piner-Olivet Union School District

2016-2017 Budget Development and Operations Calendar

Board Adopted: April 5, 2017

DATE	ACTIVITY	WHO	PURPOSE
Within 45 days of State Budget Adoption	Budget updates	School Board adopts	Update of financial status as required by State
September meeting	Annual reports from School-Connected Organizations	School Board to review and approve requests for recognition as School-Connected Organizations	Comply with Board Policy 1230
September meeting	Hold public hearing regarding the sufficiency of instructional materials	School Board to hold public hearing	Comply with Ed Code 60119
September meeting	Review final unaudited actuals from prior year budget	School Board to review any discrepancies between current year budget and prior year budget	Ending balance is no longer estimated, will know true numbers
September meeting	Review updated schools' Comprehensive Safety Plans	School Board to review and adopt	Update of Comprehensive Safety Plans by March 1st as required by law
October meeting	Adopt resolution regarding the sufficiency of instructional materials	School Board to adopt resolution	Comply with Ed Code 60119
October meeting	Review progress towards goals outlined in LCAPs	School Board Superintendent	Update Board on progress toward LCAP goals
October meeting	Review status of prior year summer maintenance/construction projects	Director of Business Services School Board	Review the maintenance/construction projects from the prior summer
October	Annual progress report for prior year and updated plan for current year for Title 1, GATE, and ELL Programs presented to Site Councils	Superintendent or Designee Site Councils	Give information to Site Council to be used in updating Single Plans for Student Achievement
October	School Site Councils have two meetings to revise Single Plan for Student Achievement District Office Staff review Single Plans for Student Achievement and return to Site Councils with suggested changes	Site Councils Superintendent or Designee	Update Single Plans for Student Achievement to concur with revised District Areas of Focus
October meeting	Establish workshop dates for next year budget	School Board to determine workshop dates	Prepare and schedule for budget process
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals Begin LCAP revision process	Superintendent or Designee LCAP Stakeholders	Comply with State laws regarding LCAP
November meeting	School Site Councils present revised Single Plan for Student Achievement, include updated budget for current year, annual progress report for prior year	School Board to approve or request modifications	Updated Single Plans for Student Achievement approved in a timely manner so that staff can begin working on achieving District Areas of Focus *and LCAP goals*
November meeting	Begin discussion of summer maintenance/construction projects	Director of Business Services School Board	Begin to determine summer projects, funding for projects, bid timelines if needed
November meeting	Review new programs approved by State for current year budget	Superintendent and Director of Business Services to approve expenditure procedures for each new program	Give direction to staff and site councils
December	Continue stakeholder engagement and LCAP revision process	Superintendent or Designee LCAP Stakeholders	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
December meeting	1st Interim Financial Report and budget updates for current year budget for District and all charter schools	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
January meeting	*Audit Report and audit findings corrections reviewed*	*School Board to accept audit report and approve audit findings corrections, if any*	*Comply with law regarding annual audit*
January & February	Continue stakeholder engagement and LCAP revision process	Superintendent or Designee LCAP Stakeholders	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
February meeting	Report to Board on LCAP engagement and revision process	Superintendent School Board	Continue with LCAP engagement and revision process
February meeting	Continue discussion of summer maintenance/construction projects, approve any that need to go to bid	Director of Business Services School Board	Continue to determine summer projects, funding for projects, bid timelines if needed
March meeting	2nd Interim Financial Report and budget updates for current year budget for District and all charters	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
March meeting	Review preliminary budget for next budget year for District and all charters to check for alignment with LCAPs	School Board and Stakeholders begin process of aligning budgets to LCAPs	Begin to match budget expenditures to LCAPs and District Areas of Focus

April	Finalize LCAP work with stakeholders Respond to LCAP comments in writing	Superintendent or Designee Stakeholders	Complete work with LCAP stakeholders so that LCAP can be finalized for public hearing at May meeting Comply with LCAP law regarding responding to comments in writing
April meeting	Continue to review preliminary budget for next budget year for District and all charters	School Board and Stakeholders continue process of aligning budgets to LCAPs	Continue work aligning budgets to LCAPs and District Areas of Focus
~~April meeting~~	~~Revise District Areas of Focus~~	~~School Board to adopt~~	~~Update District Areas of Focus in a timely manner so that final LCAP will be aligned~~
April meeting	Finalize discussion of summer maintenance/construction projects	Director of Business Services School Board	Review summer projects, funding for projects, and approve bids if available.
April meeting	Approve Budget Development and Operations Calendar for budget year	School Board to approve	Use document to build budget
May	School Site Councils develop budget and preliminary revisions to Single Plan for Student Achievement, include staff development plans and support services District Office Staff review SPSA and return to Site Councils with suggested changes	Site Councils Superintendent or Designee	Plan for next year and prepare to give input to Governing Board early enough to be incorporated into the District LCAP and budget
May meeting	Adopt resolution allowing year end budget updates	School Board	Comply with Ed Code allowing Board resolution authorizing year end budget updates
June – 1st meeting	Public Hearing on LCAP and draft budget	School Board and stakeholders to review LCAP and draft budget at public hearing	Comply with laws regarding LCAP and budget public hearing – must be held at a meeting prior to the meeting at which the LCAP and budget are adopted
June – 1st meeting	Review report of summer maintenance/construction projects	Director of Business Services School Board	Review summer projects, funding for projects, and approve bids if needed
June – 2nd meeting	Adopt LCAP and final budget for next budget year for District and all charters	School Board to adopt LCAP and final budget	Final LCAP and budget must be adopted by July 1

Agenda Item Summary

Action Item: **13.5** ***Acknowledge Joint Sunshining of District and Certificated (POEA) 2017-2018 Contract Openers***

Regular Meeting of: December 14, 2017	**Action** Item	Report Format:**Oral**
Attachment: Reopeners		

Background
Per the POEA contract, the District and POEA jointly sunshine their contract openers.

Issue(s)

Plan/Discussion/Detail
This action complies with the collective bargaining process.

Fiscal Impact

Options

Recommendation
Acknowledge the District and POEA reopeners.

Motion:				
Moved by:			Second:	
Vote:	Aye:	No:	Abstention:	Absent:
HINTON	LAU	MOHR	PRYOR	WAY

PINER-OLIVET UNION SCHOOL DISTRICT
PINER-OLIVET EDUCATORS' ASSOCIATION

JOINT SUNSHINING OF CONTRACT OPENERS for 2017-2018

Mutual Openers

- Article XV Salaries
- Article XIII Benefits
- Article Special Education-*as it relates to agreement last spring*
- Article IV Association Rights - AB119

Association Openers

- Article VI (8.a) Teaching Hours

Agenda Item Summary

Action Item: 13.6 *Approval of Change Order #4 to the Energy Efficiency Contract with Syserco*

Regular Meeting of: December 14, 2017	**Action** Item	Report Format:**Oral**
Attachment:	**Contract**	

Background
The Board approved an Energy Efficient Project construction contract with Syserco on June 6, 2016. The funding for this project was from Prop 39 and from district unrestricted funds.

Issue(s)
Syserco was able to reduce the final contract amount due to various savings in the project and in their overhead. This change order reduces the final contract amount by $42,507.

Plan/Discussion/Detail

Fiscal Impact
This change order reduces the cost of the project.

Options
Approve as recommended
Approve with changes

Recommendation
Approve change order #4 with Syserco.

Motion:

Moved by:			Second:	
Vote:	Aye:	No:	Abstention:	Absent:
HINTON	LAU	MOHR	PRYOR	WAY

SYSERCO

215 Fourier Ave
Fremont, CA 94539
Phone: 510 498-1171
Fax: 510 498-1160

Piner Olivet USD
Ruth Karlsrud
3450 Coffey Lane
Santa Rosa, CA 95403

November 14, 2017

Re: **Project:** Piner Olivet School District Prop 39 Energy Efficiency Project
Syserco Job #: 1224EP16KT
Change Order #: 04

Confirm authorized to proceed with this change in scope and pricing as detailed below.

Scope of Work:
Final reconciliation credit for project. -$42,507.00

Pricing:

Original Contract amount:		$2,280,074.00	Contingency Amount included in Original Contract Amount	$ 84,634.00
Plus Previous Change amount:		($180,888.00)	Previous Contingency (CO 1)	$ (45,395.00)
This Change Order (CO 4)		($42,507.00)	This Contingency (CO 2)	$ (20,020.00)
New Contract amount:		$2,056,679.00	Net Contingency Amount Remaining	$ 19,219.00

Terms & Conditions:
All Terms & Conditions of the Base Contract apply to this change order.

Execution of this change order by Owner/Client constitutes a binding agreement that no adjustments to cost or time shall be made as a result of the foregoing changes except provided herein.

Contractor:		Piner Olivet School District	
SYSERCO, INC.			
Syserco Authorized Signature:		Piner Olivet School District Authorized Signature:	
Print Name and Title:	Date:	Print Name and Title:	Date:
VP REGIONAL OPERATIONS DIRECTOR	11/14/17		

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AUTHORIZED DEALER

Agenda Item Summary

Action Item: **13.7 Approval of *Resolution # 501 of the Governing Board of the District Regarding Claim Filing Procedures***

Regular Meeting of: December 14, 2017	**Action** Item	Report Format:**Oral**
Attachment: Resolution		

Background
The District's attorney urged the approval of attached resolution due to the benefit of policy titled "Claims or Actions Against Piner-Olivet Union School District or any of its Officers and Employees". The adoption of this resolution may avoid litigation that would otherwise be timely absent the claim filing requirement.

Issue(s)

Plan/Discussion/Detail

Fiscal Impact

Options

Recommendation
Approval

Motion:				
Moved by:			Second:	
Vote:	Aye:	No:	Abstention:	Absent:
HINTON	LAU	MOHR	PRYOR	WAY

Resolution No. 501

Dated: December 14, 2017

RESOLUTION OF THE GOVERNING BOARD OF THE PINER-OLIVET UNION SCHOOL DISTRICT REGARDING CLAIM FILING PROCEDURES

WHEREAS, Government Code section 905 exempts certain claims or actions from the claim filing requirements set forth in the Government Code;

WHEREAS, Government Code section 935 allows local public agencies to override the exemptions of section 905; and

WHEREAS, Board Policy _____, copy attached, is intended to establish the claim procedure for all claims or actions against the Piner-Olivet District, or any of its officers and employees, that would otherwise be subject to any of the exemptions of section 905.

NOW, THEREFORE, IT IS ORDERED that Board Policy _____ is hereby adopted. This Policy is retroactive and shall be effective immediately.

The foregoing resolution was introduced by _____, who moved its adoption, seconded by _____, and adopted on roll call on _____, by the following vote:

Board Member	Vote
Mardi Hinton	_____
Albert Lau	_____
Mindy Mohr	_____
Cindy Pryor	_____
John Way	_____

Ayes: _____

Noes: _____

Absent or not voting: _____

WHEREUPON, the Board President declared the foregoing resolution adopted.

_____
Board President
_____ District

PINER-OLIVET UNION SCHOOL DISTRICT
3450 COFFEY LANE
SANTA ROSA, CA 95403
SPECIAL MEETING – GOVERNING BOARD MINUTES
November 15, 2017

1. CALL TO ORDER

The special meeting of the Governing Board of the Piner-Olivet Union School District was called to order at 5:00 p.m., Wednesday, November 15, 2017, in MP Room at Northwest Prep Charter School. President, Mardi Hinton, presided.

2. ROLL CALL

Governing Board	*Staff*
Mardi Hinton, President PRESENT	Carmen Diaz-French., Superintendent and
John Way, Vice-President PRESENT	Secretary to the Board
Albert Lau, Clerk PRESENT	Ruth Karlsrud, Interim Chief Business Official
Mindy Mohr, Member ABSENT	Cathy Manno, Executive Secretary
Cindy Pryor, Member PRESENT	Kim Kern, Principal

3. PUBLIC COMMENT ON CLOSED SESSION AGENDA

Ms. Hinton announced that items to be discussed in Closed Session were issues regarding collective bargaining. There were no comments.

4. ADJOURNMENT TO CLOSED SESSION

The meeting adjourned to Closed Session at 6:33 p.m.

5. CLOSED SESSION

5.1 With respect to every item of business discussed in closed session pursuant to Gov. Code Section 54957:
- 5.1.1 PUBLIC EMPLOYMENT DISCIPLINE/DISMISSAL/RELEASE
  (No additional information required)
- 5.1.2 PUBLIC EMPLOYMENT-EMPLOYMENT/APPOINTMENT
  Title: CBO, Account Tech., PAII/Yd Dty., PE Technician, Library Technician
- 5.1.3 PUBLIC EMPLOYEE PERFORMANCE EVALUATION
  Title: Superintendent

5.2 With respect to every item of business discussed in closed session pursuant to Gov. Code Section 54957.6:
- 5.2.1 CONFERENCE WITH LABOR NEGOTIATOR
  Name of Agency Negotiator: Carmen Diaz-French
  Name of organization representing employees: Piner-Olivet Educators' Association, CTA Affiliate
- 5.2.2 CONFERENCE WITH LABOR NEGOTIATOR
  Name of Agency Negotiator: Carmen Diaz-French
  Name of organization representing employees: Piner-Olivet Classified Association, CSEA Affiliate
- 5.2.3 CONFERENCE WITH LABOR NEGOTIATOR
  Name of Agency Negotiator: Carmen Diaz-French
  Name of organization unrepresented employees: Confidential, Supervisory, Administrative Staff

6. RECONVENE TO PUBLIC MEETING

The meeting reconvened to Open Session at 7:03 p.m.

7. REPORT OF CLOSED SESSION ACTION, IF ANY

Ms. Hinton commented that during Closed Session no action was taken.

8. FLAG SALUTE

9. AGENDA MODIFICATION

10. COMMUNICATIONS, PETITIONS AND DELEGATIONS

Ms. Brady proposed an idea to the Board to consider donating the district's musical instruments that are not being used to Santa Rosa Charter School for the Arts.

11. COMMENTS FROM THE GOVERNING BOARD

Mr. Lau welcomed Ms. Manno back. The Board commented that when visiting the campuses after the emergency closure due to the wildfires, that students and families were being welcomed back with warm greetings and colorful signs posted on the campuses.

12. DISCUSSION/INFORMATION ITEMS

12.1 BUDGET - Ms. Karlsrud updated the Board on the declining enrollment and the financial effects.

12.2 LCAP - Ms. Kern updated the Board on the LCAP and Dashboard.

13. ACTION ITEMS

13.1 Approval of Change Order #3 to the Energy Efficiency contract with Syserco

Change order #3 were approved as presented on the motion of Mr. Lau, seconded by Mr. Way, all aye.

13.2 Approval of Notice of Completion for Energy Projects

The Notice of Completion for Energy Projects were approved as presented on the motion of Mr. Way, seconded by Mr. Lau all aye

13.3 Approval of Resolution # 500 to Borrow Cash from County Treasury

Resolution # 500 to Borrow Cash from County Treasury were approved on the motion of Mr. Lau , seconded by Ms. Pryor , all aye.
Roll Call Vote
Ms. Hinton –aye , Mr. Lau -aye , Ms. Mohr - Absent , Ms. Pryor-aye, Mr. Way -aye

13.4 Approval of Adding Signatories of District Bank Accounts

The adding signatories of District bank accounts were approved on the motion of Mr. Way, seconded by Mr. Lau, all aye.

14. CONSENT ITEMS

The following consent item was approved on the motion of Mr. Lau, seconded by Ms.Pryor, all aye.

14.1 The Regular Board Minutes of September 6, 2017,
14.2 The Special Board Minutes of September 13, 2017,
14.3 The Special Board Minutes of October 14, 2017,
14.4 The Special Board Minutes of October 25, 2017,
14.5 The Personnel Action Report
14.6 The Vendor Warrants
14.7 The Budget Updates
14.8 The Contract between POUSD and LifeWorks of Sonoma County for Counseling Services will commence on October 30th 2017. Services will end at a time determined by both parties,
14.9 The Williams Settlement Quarterly Uniform Complaint Report Summary – Reporting period from July 1, 2017 through September 30, 2017 and
14.10 The Agreement of Services between Catholic Charities of the Diocese of Santa Rosa and Piner-Olivet Union School District effective November 1, 2017 through October 30, 2018.

15. ROUND TABLE COMMENTS FROM THE GOVERNING BOARD

The Board commented that they appreciate the support from the community, parent/guardians and staff during and after the emergency closure due to the wildfires.

16. DATES AND FUTURE AGENDA ITEMS

The Regular Board Meeting scheduled for December 6th was moved to December 14th.

17. PUBLIC COMMENT ON CLOSED SESSION AENDA

18. RECESS TO CLOSED SESSION

19. RECONVENE TO PUBLIC SESSION

20. REPORT OF CLOSED SESSION ACTION NOT ON THE ACTION AGENDA

21. ADJOURNMENT

The meeting adjourned at 8:15 p.m.

Respectfully submitted,

Carmen Diaz- French
Secretary to the Board

APPROVED:

Albert Lau, Clerk of the Board

Piner-Olivet Union School District

PERSONNEL ACTION REPORT

TO: Board of Trustees

Meeting of: December 14, 2017

Name	Assignment	Salary	Funding Source	Effective	Type of Appointment	Information Assignment	Recommendation	Additional Cost To Budget
Derek Walley	Teacher	Step 4	General Ed	November 15, 2017	Resignation	NWP	Acknowledge	0

VENDOR WARRANTS

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1599913	11/01/2017	All City Management Servcs Inc	01-5882	Crossing Guards 2017-2018	1,476.91	
			05-5882	Crossing Guards 2017-2018	2,298.48	
			09-5882	Crossing Guards 2017-2018	2,078.22	5,853.61
1599914	11/01/2017	Cindy Tucker Consulting LLC	04-5830	Consulting Services 2017-18		1,275.00
1599915	11/01/2017	Clover Stornetta Farms Inc	13-4700	District Wide Milk orders 17-18		114.00
1599916	11/01/2017	Dept Of Justice Accounting Office	04-5862	Open PO for Fingerprinting 2017-18	32.00	
			05-5862	Open PO for Fingerprinting 2017-18	64.00	
			09-5862	Open PO for Fingerprinting 2017-18	32.00	128.00
1599917	11/01/2017	My Therapy Company	01-5830	Temp Fill for position #99		2,880.00
1599918	11/01/2017	NutriKids - Heartland Pymt Sys	13-5840	Food Services Tech service 2017-2018		1,889.00
1599919	11/01/2017	Office Depot	04-4350	Open PO for Office Supplies - Olivet	101.19-	
			05-4350	Open PO for Office Supplies - Schaefer	225.99	
			09-4350	Open PO for Office Supplies- NWP	103.12	227.92
1599920	11/01/2017	Plumfield Academy	01-5810	NPS for 2017-2018		3,442.77
1599921	11/01/2017	Redwood Ped Therapy Assoc	01-5811	SPED P.T. Services for District		127.48
1599922	11/01/2017	Santa Rosa Computers	01-4340	Tech Coordinator emergcy fund for comp parts, etc.	24.42	
			04-4340	Tech Coordinator emergcy fund for comp parts, etc.	24.41	
			05-4340	Tech Coordinator emergcy fund for comp parts, etc.	24.42	
			09-4340	Tech Coordinator emergcy fund for comp parts, etc.	24.42	97.67
1600607	11/03/2017	Wayne B. Yamagishi	05-4390	Staff mtg Supplies-Certificated & Classified		58.51
1600608	11/03/2017	Joyce E. Avignon-Hamilton	01-5202	NACAC Trans/food/2nights in hotel costs	106.12	
			05-5202	NACAC Trans/food/2nights in hotel costs	325.93	
			09-5202	NACAC Trans/food/2nights in hotel costs	325.93	757.98
1600609	11/03/2017	Melissa Smith-Garcia	01-4313	Red Folder 2017-18 (.8FTE)		320.00
1600610	11/03/2017	Pacific Gas & Electric	01-5520	Acct #0532988800-1	602.72	
			04-5510	Acct #0532988800-1	52.52	
			04-5520	Acct #0532988800-1	1,371.86	
			05-5510	Acct #0532988800-1	91.95	
			05-5520	Acct #0532988800-1	22.76	
			09-5510	Acct #0532988800-1	211.92	
			09-5520	Acct #0532988800-1	68.22	2,421.95
1600611	11/03/2017	Cash Revolving Fund Checking	01-5830	Replenish Rev. for payment to Michelle Jacobson-McCarthy		1,190.00
1600612	11/03/2017	Pro-Ed, Inc	01-4310	TAPS & CTOPP Protocols kits for SPED	176.75	

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

ESCAPE ONLINE

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
				Unpaid Tax	12.85-	163.90
1600613	11/03/2017	Ellen Whitt	01-4390	Distrit Meeting 10/27/17 @ NWP		109.04
1601442	11/08/2017	AT&T	01-5911	Calnet3 Billing 2017-18	1,145.67	
			04-5911	Calnet3 Billing 2017-18	78.03	
			09-5911	Calnet3 Billing 2017-18	78.66	1,302.36
1601443	11/08/2017	Wayne Yamagishi	05-5830	Interim Principal @ SCH		12,425.00
1601444	11/08/2017	California's Valued Trust	01-9574	Dental Coverage for November 2017	13,400.67	
			01-9575	Vision Coverage for November 2017	3,720.33	17,121.00
1601445	11/08/2017	CDW Government Inc	01-4400	Laptops for NWP teachers and Home school	923.82	
				Open PO for Tech Coordinator	319.52	
			09-4400	Laptops for NWP teachers and Home school	2,389.71	3,633.05
1601446	11/08/2017	City Of Santa Rosa	01-5530	City Water Acct# 021026	708.28	
			05-5530	City Water Acct#026852	941.14	1,649.42
1601447	11/08/2017	Clover Stornetta Farms Inc	13-4700	District Wide Milk orders 17-18		24.00
1601448	11/08/2017	Splash Math	01-4340	Renewal of Splash Math 2017-2018		1,680.00
1602562	11/15/2017	Habte T. Zekarias	01-9515	Reissue Stale dated check#5273564		221.20
1602563	11/15/2017	Jessica Hadid	09-9515	Reissue Stale dated check#1553173		42.80
1602564	11/15/2017	City Of Santa Rosa	01-5530	City of Santa Rosa Water Charges	430.60	
			09-5530	City of Santa Rosa Water Charges	143.53	574.13
1602565	11/15/2017	Clover Stornetta Farms Inc	13-4700	District Wide Milk orders 17-18		47.00
1602566	11/15/2017	Discovery Office System Inc	01-5634	2017-2018 Equipment Base Rate and Overage costs	1,617.02	
				DO 2017-18 Contract Invoice# A13827-01	725.78	
			04-4350	2017-18 Supplies for Riso Machine	244.93	
			04-5634	2017-18 Equipment Base Rate and Overage costs	783.02	
			05-5634	SCH 2017-18 Equipment Base Rate and Overage Costs	806.71	
			09-5632	NWP IT Service Charge 2017-18	160.00	
			09-5634	2017-18 Equipment Base Rate and Overage Costs	485.05	4,822.51
1602567	11/15/2017	Sharon Eisley	09-9515	Reissue Stale dated check#1545955		315.00
1602568	11/15/2017	Intuary, Inc.	01-4340	Farfaria School Year License (Olivet, JL, SCH)	1,500.01	
			04-4340	Farfaria School Year License (Olivet, JL, SCH)	1,500.00	

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

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1602568	11/15/2017	Intuary, Inc.	05-4340	Farfaria School Year License (Olivet, JL, SCH)	1,499.99	4,500.00
1602569	11/15/2017	Sacramento Flag Works	04-5630	Flag Pole Repair for Olivet		713.00
1602570	11/15/2017	V# 003752	01-5830	Preschool Monthly Fee		306.00
1602571	11/15/2017	Weeks Drilling & Pump Co Inc	04-5530	Olivet Water System Service - 2017-2018		2,905.50
1602572	11/15/2017	Friedman's Home Improvement	01-4370	Supplies for Fire Disaster Clean up		84.32
1602573	11/15/2017	Amine Teklemariam	01-4390	Working lunch for moveing SCH to other sites		81.20
1602574	11/15/2017	AT&T	01-5911	Calnet3 Billing 2017-18	39.21	
			04-5911	Calnet3 Billing 2017-18	39.21	78.42
1602575	11/15/2017	Blick Art Materials	09-4311	NWP Elective Support		25.29
1602576	11/15/2017	CDW Government Inc	01-4400	Open PO for Classroom setups, Laptops, etc		8,386.75
1602577	11/15/2017	Clover Stornetta Farms Inc	13-4700	District Wide Milk orders 17-18		35.00
1602578	11/15/2017	Dept Of Justice Accounting Office	01-5862	Open PO for Fingerprinting 2017-18		32.00
1602579	11/15/2017	Office Depot	01-4311	Open PO for Classroom Supplies JL 2017-2018	82.34	
				Teachers Ink & Misc Supplies 17-18 JL	68.92	
			01-4340	2 Home Study Teachers Cartridges per contract	259.90	
			04-4350	Teacher Ink & Misc Office Supplies 2017-18	495.26	906.42
1602580	11/15/2017	PACE Supply Corp.	04-4380	Maintenance Supplies for 2017-18	486.42	
			09-4380	Maintenance Supplies for 2017-18	195.51	681.93
1603624	11/17/2017	Jamie J. Worthington	05-4390	Staff meeting SCH & NWP		94.96
1603625	11/17/2017	Becoming Independent	01-5800	Shredding		140.00
1603626	11/17/2017	Discovery Office System Inc	01-4350	2017-18 Supplies for Riso Machine		323.58
1603627	11/17/2017	HiTech Wireless	04-4390	Two way radio for counselor	225.98	
				Unpaid Tax	16.98-	209.00
1603628	11/17/2017	Santa Rosa Computers	01-4340	Tech Coordinator emergcy fund for comp parts, etc.	12.21	
			04-4340	Tech Coordinator emergcy fund for comp parts, etc.	12.23	
			05-4340	Tech Coordinator emergcy fund for comp parts, etc.	12.21	
			09-4340	Tech Coordinator emergcy fund for comp parts, etc.	12.21	48.86
1603629	11/17/2017	Mahoney Consulting	01-5830	2017-18 Open PO for Consulting Services		600.00
1603630	11/17/2017	Shell	01-4362	Fuel for trucks 2017-2018		240.63

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

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1603631	11/17/2017	The Standard Insurance Co.	01-9576	November 2017 Life Insurance		243.60
1603632	11/17/2017	Virginia Bassi	04-5830	2017-18 Counseling Service Olivet		24,300.00
1604839	11/22/2017	Laura M. McCorkell	01-4310	Power Director software video editing for H Study Write prog		99.99
1604840	11/22/2017	360 Degree Customer Inc.	01-5830	Temporary fill of Position 98 1.0FTE		4,760.00
1604841	11/22/2017	AT&T	01-5911	Calnet3 Billing 2017-18	1,115.45	
			09-5911	Calnet3 Billing 2017-18	57.51	1,172.96
1604842	11/22/2017	City Of Santa Rosa	01-5530	City of Santa Rosa Water Charges	391.45	
				City Water Acct# 021026	323.52	
			09-5530	City of Santa Rosa Water Charges	130.49	845.46
1604843	11/22/2017	Gail Ahlas	04-5830	Consulting Services 2017-18		1,437.50
1604844	11/22/2017	Redwood Ped Therapy Assoc	01-5811	SPED P.T. Services for District		127.48
1604845	11/22/2017	Stephen Roatch Accountancy	01-5821	2016-2017 Financial & Compliance Audit Fee $27,900		7,800.00
1605561	11/29/2017	Clover Stornetta Farms Inc	13-4700	District Wide Milk orders 17-18		526.00
1605562	11/29/2017	My Therapy Company	01-5830	Temp Fill for position #99		2,160.00
1605563	11/29/2017	Office Depot	01-4311	Open PO for Classroom Supplies JL 2017-2018	123.35	
			04-4350	Teacher Ink & Misc Office Supplies 2017-18	64.76	188.11
1605564	11/29/2017	ServiceMaster Restoration Srvs	01-5650	Remediation services for 2 sites		151,510.00
1605565	11/29/2017	Sonoma Technology Partners Inc	01-5840	Invoices for Tech Support 2017-18	5,428.61	
			04-5840	Invoices for Tech Support 2017-18	825.55	
			05-5840	Invoices for Tech Support 2017-18	2,169.25	
			09-5840	Invoices for Tech Support 2017-18	1,791.70	10,215.11
1605566	11/29/2017	Apple Inc.	01-4340	Apple MacBook Air Adaptors		2,050.06
1605567	11/29/2017	California Dept. of Education	05-8290	Repay Schaefer Title III funds paid in error per CDE letter		3,081.00
1605568	11/29/2017	California's Valued Trust	01-9574	Dental and Vision Coverage for December 2017	13,400.67	
			01-9575	Dental and Vision Coverage for December 2017	3,759.75	17,160.42
1605569	11/29/2017	CDW Government Inc	01-4400	Open PO for Classroom setups, Laptops, etc		587.65
1605570	11/29/2017	Office Depot	09-4350	Open PO for Office Supplies- NWP		65.63
1605571	11/29/2017	PAR, Inc.	01-4310	Brief Kit for Special Education	418.44	
				Unpaid Tax	30.72-	387.72
1605572	11/29/2017	Radke, Jan	01-5830	School Counseling Services 2017-2018		2,462.50
				Total Number of Checks	**71**	**316,488.35**

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

ESCAPE ONLINE

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	48	244,268.69
04	Olivet Charter School	19	36,765.99
05	Schaefer Charter School	15	24,142.30
09	Charter School Fund	19	8,736.92
13	Cafeteria	6	2,635.00
	Total Number of Checks	71	316,548.90
	Less Unpaid Tax Liability		60.55
	Net (Check Amount)		**316,488.35**

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

BUDGET UPDATES

	PINER-OLIVET CHARTER		
	BUDGET TRANSFERS JULY 1-DECEMBER 5, 2017		
	GENERAL FUND	**EFFECT ON FUND BALANCE:**	
		Unrestricted	**Restricted**
BR18-00001	SCOE posts beginning balances		
BR18-00002	Budgets carryover for furniture	(48,630)	
BR18-00003	Updates school admin sal/ben	(9,324)	0
BR18-00004	Updates utility costs	(10,579)	
	Reduce counseling costs	9,381	
	Increase benefit costs	(12,034)	
	Other	(3,593)	
			-
BR18-00005	Budgets subs and extra work	(16,439)	0
BR18-00006	Budgets writers workshop, 504 meetings, CELT testing	(8,718)	
BR18-00007	Updates Principal's discretionary	0	
BR18-0008	Budgets Prop 39 carryover		(110,546)
BR18-0009	Transers increased cost of certificated above EPA revenue to RS 0000	(19,350)	
BR18-00013 & 15	Delete health tech, RSP teacher .4	15,446	
BR18-00016	One time mandate revenue	30,324	
BR18-00017	Budget savings	71,938	
BR18-00018	Reduce LCFF funding for lower ADA	(42,215)	
Total		**(43,793)**	**(110,546)**

Journal Entry # BR18-00001 through BR18-00006

Journal Entry # BR18-00001 Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **07/01/2017**

Created TLEHMANN, 10/3/2017 Posted TLEHMANN, 10/3/2017 Department
Requisition # Purchase Order # Batch #

Comment Adjust Revised Starting Balances to Actuals

Account #	Comments	Line Seq	Debits	Credits
03-0000-0- - -9791- -	Adjust Revised Starting Balances to Actuals	1	140,839.00	
03-1100-0- - -9791- -	Adjust Revised Starting Balances to Actuals	2	1,310.00	
03-6230-0- - -9791- -	Adjust Revised Starting Balances to Actuals	3	110,546.00	
03-6300-0- - -9791- -	Adjust Revised Starting Balances to Actuals	4	8,849.00	
03-9090-0- - -9791- -	Adjust Revised Starting Balances to Actuals	5	1,000.00	
03-0000-0- - -9790- -	Adjust Revised Starting Balances to Actuals	6		140,839.00
03-1100-0- - -9790- -	Adjust Revised Starting Balances to Actuals	7		1,310.00
03-6230-0- - -9790- -	Adjust Revised Starting Balances to Actuals	8		110,546.00
03-6300-0- - -9790- -	Adjust Revised Starting Balances to Actuals	9		8,849.00
03-9090-0- - -9790- -	Adjust Revised Starting Balances to Actuals	10		1,000.00
	JE # BR18-00001 Totals		**262,544.00**	**262,544.00**

Journal Entry # BR18-00002 Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **10/03/2017**

Created RKARLSRUD, 10/3/2017 Posted RKARLSRUD, 10/3/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Furniture budget carryover

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-1000-4310-000-FURN	Furniture budget carryover	1		48,630.00
03-0000-0- - -9790- -	Furniture budget carryover	2	48,630.00	
	JE # BR18-00002 Totals		**48,630.00**	**48,630.00**

Journal Entry # BR18-00003 Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/06/2017**

Created RKARLSRUD, 11/6/2017 Posted RKARLSRUD, 11/6/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update budget to actual

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-2700-3401-000-0000	Update budget to actual	1	10,567.00	
03-0000-0-1110-2700-3402-000-0000	Update budget to actual	2	7,820.00	

Selection Grouped by Journal Entry Number, (Org = 44, Fiscal Year = 2018, Starting Post Date = 7/1/2017, Ending Post Date = 11/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00001 through BR18-00006

Journal Entry # BR18-00003 (Continued) Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/06/2017**

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-2700-3421-000-0000	Update budget to actual	3		9,264.00
03-0000-0-0000-2700-3422-000-0000	Update budget to actual	4		7,794.00
03-0000-0-1110-2700-3431-000-0000	Update budget to actual	5		1,698.00
03-0000-0-0000-2700-3432-000-0000	Update budget to actual	6		1,698.00
03-0000-0-1110-2700-3441-000-0000	Update budget to actual	7		286.00
03-0000-0-0000-2700-3442-000-0000	Update budget to actual	8		286.00
03-0000-0-1110-2700-3451-000-0000	Update budget to actual	9		21.00
03-0000-0-0000-2700-3452-000-0000	Update budget to actual	10		21.00
03-0000-0-1110-2700-3501-000-0000	Update budget to actual	11	5.00	
03-0000-0-0000-2700-4320-000-0000	Update budget to actual	12		361.00
03-0000-0-0000-2700-4390-000-0000	Update budget to actual	13	361.00	
03-0000-0-0000-8210-5900-000-0000	Update budget to actual	14	2,400.00	
03-0000-0-0000-2700-5840-000-0000	Update budget to actual- Schoolwise	15		2,464.00
03-0000-0-0000-2700-5890-000-0000	Update budget to actual	16		2,500.00
03-0000-0-0000-2700-2440-000-SUB	Update budget to actual	17		1,000.00
03-0000-0-0000-2700-3202-000-SUB	Update budget to actual	18		155.00
03-0000-0-0000-2700-3312-000-SUB	Update budget to actual	19		15.00
03-0000-0-0000-2700-3332-000-SUB	Update budget to actual	20		62.00
03-0000-0-0000-2700-3502-000-SUB	Update budget to actual	21		1.00
03-0000-0-0000-2700-3602-000-SUB	Update budget to actual	22		25.00
03-0000-0-0000-2700-1950-000-TIC	Update budget to actual	23		300.00
03-0000-0-0000-2700-3311-000-TIC	Update budget to actual	24		19.00
03-0000-0-0000-2700-3331-000-TIC	Update budget to actual	25		4.00
03-0000-0-0000-2700-3601-000-TIC	Update budget to actual	26		4.00
03-0000-0-0000-2700-2430-000-XTRA	Update budget to actual	27		90.00
03-0000-0-0000-2700-3312-000-XTRA	Update budget to actual	28		6.00
03-0000-0-0000-2700-3332-000-XTRA	Update budget to actual	29		1.00
03-0000-0-0000-2700-3602-000-XTRA	Update budget to actual	30		2.00
03-0000-0-0000-2700-5911-000-0000	Update budget to actual	31		2,400.00
03-0000-0- - -9790- -	Update budget to actual	32	9,324.00	
		JE # BR18-00003 Totals	**30,477.00**	**30,477.00**

Selection Grouped by Journal Entry Number, (Org = 44, Fiscal Year = 2018, Starting Post Date = 7/1/2017, Ending Post Date = 11/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00001 through BR18-00006

Journal Entry # **BR18-00004** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/06/2017**

Created RKARLSRUD, 11/6/2017 Posted RKARLSRUD, 11/6/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update budget to actual est

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-2700-5821-000-0000	Update budget to actual est	1	4,700.00	
03-0000-0-0000-3110-5830-000-SG01	Update budget to actual est	2		22,500.00
03-0000-0-1110-3110-5830-000-0000	Update budget to actual est	3	10,781.00	
03-0000-0-1110-3110-5830-000-SG01	Update budget to actual est	4	18,000.00	
03-0000-0-0000-7190-5821-000-1617	Update budget to actual est	5		4,700.00
03-0000-0-0000-7400-5860-000-0000	Update budget to actual est	6		500.00
03-0000-0-1110-2700-5830-000-FISC	Update budget to actual est	7	14,500.00	
03-0000-0-0000-7200-5835-000-0000	Update budget to actual est	8		14,500.00
03-0000-0-0000-8110-5633-000-0000	Update budget to actual est	9		2,000.00
03-0000-0-0000-8110-5631-000-0000	Update budget to actual est	10		300.00
03-0000-0-0000-8110-5830-000-0000	Update budget to actual est	11	2,000.00	
03-0000-0-0000-8210-4370-000-0000	Update budget to actual est	12		1,846.00
03-0000-0-0000-8210-5500-000-0000	Update budget to actual est	13	10,000.00	
03-0000-0-0000-8210-5510-000-0000	Update budget to actual est	14		3,214.00
03-0000-0-0000-8210-5520-000-0000	Update budget to actual est	15		11,365.00
03-0000-0-0000-8210-5530-000-0000	Update budget to actual est	16		6,000.00
03-0000-0-1110-1000-1100-000-0000	Update budget to actual est	17	3,840.00	
03-0000-0-1110-1000-3101-000-0000	Update budget to actual est	18		5,298.00
03-0000-0-1110-1000-3401-000-0000	Update budget to actual est	19	56,619.00	
03-0000-0-1110-1000-3402-000-0000	Update budget to actual est	20	8,399.00	
03-0000-0-1110-1000-3421-000-0000	Update budget to actual est	21		54,993.00
03-0000-0-1110-1000-3422-000-0000	Update budget to actual est	22		2,159.00
03-0000-0-1110-1000-3431-000-0000	Update budget to actual est	23		11,443.00
03-0000-0-1110-1000-3432-000-0000	Update budget to actual est	24		1,554.00
03-0000-0-1110-1000-3441-000-0000	Update budget to actual est	25		1,758.00
03-0000-0-1110-1000-3442-000-0000	Update budget to actual est	26		283.00
03-0000-0-1110-1000-3451-000-0000	Update budget to actual est	27		128.00
03-0000-0-1110-1000-3452-000-0000	Update budget to actual est	28		21.00
03-0000-0-1110-1000-3601-000-0000	Update budget to actual est	29	96.00	
03-0000-0-1110-1000-4310-000-0000	Update budget to actual est	30	1,846.00	
03-0000-0-1110-1000-4320-000-0000	Update budget to actual est	31		1,846.00

Selection Grouped by Journal Entry Number, (Org = 44, Fiscal Year = 2018, Starting Post Date = 7/1/2017, Ending Post Date = 11/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR18-00001 through BR18-00006

Journal Entry # **BR18-00004 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/06/2017**

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-1000-5828-000-0000	Update budget to actual est	32		1,198.00
03-0000-0-0000-8310-5880-000-0000	Update budget to actual est	33	4,800.00	
03-0000-0-0000-8310-5882-000-0000	Update budget to actual est	34		4,800.00
03-0000-0-[illegible]-9790-[illegible]	Update budget to actual est	35	16,825.00	
	JE # BR18-00004 Totals		**152,406.00**	**152,406.00**

Journal Entry # **BR18-00005** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/07/2017**

Created RKARLSRUD, 11/7/2017 Posted RKARLSRUD, 11/7/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update budgets

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-1000-1144-000-SUB	8.5 FTE x 8 days x $150 teacher subs	1		6,200.00
03-0000-0-1110-1000-3101-000-SUB	8.5 FTE x 8 days x $150 teacher subs	2		937.00
03-0000-0-1110-1000-3331-000-SUB	8.5 FTE x 8 days x $150 teacher subs	3		94.00
03-0000-0-1110-1000-3501-000-SUB	8.5 FTE x 8 days x $150 teacher subs	4		3.00
03-0000-0-1110-1000-3601-000-SUB	8.5 FTE x 8 days x $150 teacher subs	5		204.00
03-0000-0-1110-1000-3311-000-SUB	8.5 FTE x 8 days x $150 teacher subs	6		200.00
03-0000-0-1110-1000-1149-000-SUB	Subs other	7		300.00
03-0000-0-1110-1000-2140-000-SUB	8 days x 8hr x $18 IA subs	8		1,152.00
03-0000-0-1110-1000-3202-000-SUB	8 days x 8hr x $18 IA subs	9		179.00
03-0000-0-1110-1000-3312-000-SUB	8 days x 8hr x $18 IA subs	10		17.00
03-0000-0-1110-1000-3332-000-SUB	8 days x 8hr x $18 IA subs	11		71.00
03-0000-0-1110-1000-3502-000-SUB	8 days x 8hr x $18 IA subs	12		1.00
03-0000-0-1110-1000-3602-000-SUB	8 days x 8hr x $18 IA subs	13		29.00
03-0000-0-1110-1000-4340-222-TECH	Tech	14		1,262.00
03-0000-0-1110-1000-5640-222-TECH	Tech	15		92.00
03-0000-0-1110-1000-5840-222-TECH	Tech	16		1,062.00
03-0000-0-1110-1000-2130-000-TRNL	Translation	17		1,000.00
03-0000-0-1110-1000-3202-000-TRNL	Translation	18		155.00
03-0000-0-1110-1000-3312-000-TRNL	Translation	19		15.00
03-0000-0-1110-1000-3332-000-TRNL	Translation	20		62.00
03-0000-0-1110-1000-3502-000-TRNL	Translation	21		1.00
03-0000-0-1110-1000-3602-000-TRNL	Translation	22		25.00

Selection Grouped by Journal Entry Number, (Org = 44, Fiscal Year = 2018, Starting Post Date = 7/1/2017, Ending Post Date = 11/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

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Journal Entry # BR18-00001 through BR18-00006

Journal Entry # BR18-00005 (Continued) Status Posted Type BudRev Fiscal Year 2018 Transaction Date 11/07/2017

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-1000-1130-000-XTRA	Teacher extra	23		2,412.00
03-0000-0-1110-1000-3101-000-XTRA	Teacher extra	24		326.00
03-0000-0-1110-1000-3311-000-XTRA	Teacher extra	25		10.00
03-0000-0-1110-1000-3331-000-XTRA	Teacher extra	26		35.00
03-0000-0-1110-1000-3501-000-XTRA	Teacher extra	27		1.00
03-0000-0-1110-1000-3601-000-XTRA	Teacher extra	28		34.00
03-0000-0-1110-1000-2130-000-XTRA	IA extra work	29		301.00
03-0000-0-1110-1000-3202-000-XTRA	IA extra work	30		25.00
03-0000-0-1110-1000-3312-000-XTRA	IA extra work	31		23.00
03-0000-0-1110-1000-3332-000-XTRA	IA extra work	32		5.00
03-0000-0-1110-1000-3502-000-XTRA	IA extra work	33		1.00
03-0000-0-1110-1000-3602-000-XTRA	IA extra work	34		5.00
03-0000-0-1530-1000-4310-000-PE	PE supplies	35		177.00
03-0000-0-1110-1000-5880-000-SPRT	Update budgets	36	7,800.00	
03-0000-0-1110-1000-5881-000-SPRT	Update budgets	37		7,800.00
03-0000-0-4760-1000-2130-000-XTRA	IA bilingual extra time	38		18.00
03-0000-0-4760-1000-3202-000-XTRA	IA bilingual extra time	39		3.00
03-0000-0-4760-1000-3312-000-XTRA	IA bilingual extra time	40		1.00
03-0000-0-4760-1000-3332-000-XTRA	IA bilingual extra time	41		1.00
03-0000-0-9790-	Update budgets	42	16,439.00	
		JE # BR18-00005 Totals	24,239.00	24,239.00

Journal Entry # BR18-00006 Status Posted Type BudRev Fiscal Year 2018 Transaction Date 11/07/2017

Created RKARLSRUD, 11/7/2017 Posted RKARLSRUD, 11/7/2017 Department BUSINESS

Requisition # Purchase Order # Batch #

Comment Update budgets

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-1000-1130-000-SGWW	Writers Workshop	1		500.00
03-0000-0-1110-1000-3101-000-SGWW	Writers Workshop	2		72.00
03-0000-0-1110-1000-3331-000-SGWW	Writers Workshop	3		7.00
03-0000-0-1110-1000-3501-000-SGWW	Writers Workshop	4		1.00
03-0000-0-1110-1000-3601-000-SGWW	Writers Workshop	5		7.00
03-0000-0-1110-1000-4310-000-00WW	Writers Workshop	6		6,852.00

Selection Grouped by Journal Entry Number, (Org = 44, Fiscal Year = 2018, Starting Post Date = 7/1/2017, Ending Post Date = 11/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00001 through BR18-00006

Journal Entry # **BR18-00006 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/07/2017**

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-1000-5202-000-SGWW	Writers Workshop	7		8,395.00
03-0000-0-0000-2700-5840-000-0000	Update budtget	8	2,464.00	
03-0000-0-1110-1000-4340-000-BG04	Update budgets	9	3,000.00	
03-0000-0-0000-2700-5840-000-BG04	Schoolwise	10		1,232.00
03-0000-0-1110-1000-4340-000-BG03	Nearpd School Edition	11		2,250.00
03-0000-0-1110-1000-2130-000-504	504 meetings	12		19.00
03-0000-0-1110-1000-3312-000-504	504 meetings	13		3.00
03-0000-0-1110-1000-3332-000-504	504 meetings	14		1.00
03-0000-0-1110-1000-3602-000-504	504 meetings	15		1.00
03-0000-0-1110-1000-1130-000-CELT	CELT testing	16		125.00
03-0000-0-1110-1000-3101-000-CELT	CELT testing	17		18.00
03-0000-0-1110-1000-3331-000-CELT	CELT testing	18		2.00
03-0000-0-1110-1000-3601-000-CELT	CELT testing	19		2.00
03-0000-0-1110-1000-4390-000-PD	Professional Development	20		33.00
03-0000-0-1110-1000-5202-000-PD	Professional Development	21		250.00
03-0000-0-1110-1000-5830-000-PD	Professional Development	22		439.00
03-0000-0-1110-1000-2100-000-SG03	IA to SG	23	5,161.00	
03-0000-0-1110-1000-3202-000-SG03	IA to SG	24	545.00	
03-0000-0-1110-1000-3312-000-SG03	IA to SG	25	660.00	
03-0000-0-1110-1000-3332-000-SG03	IA to SG	26	155.00	
03-0000-0-1110-1000-3422-000-SG03	IA to SG	27		36.00
03-0000-0-1110-1000-3432-000-SG03	IA to SG	28		498.00
03-0000-0-1110-1000-3442-000-SG03	IA to SG	29		38.00
03-0000-0-1110-1000-3452-000-SG03	IA to SG	30		2.00
03-0000-0-1110-1000-3502-000-SG03	IA to SG	31	7.00	
03-0000-0-1110-1000-3602-000-SG03	IA to SG	32	73.00	
03-0000-0- - -9790- -	Update budgets	33	8,718.00	
	JE # BR18-00006 Totals		**20,783.00**	**20,783.00**
	Piner-Olivet Charter School Totals		**539,079.00**	**539,079.00**

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Selection Grouped by Journal Entry Number, (Org = 44, Fiscal Year = 2018, Starting Post Date = 7/1/2017, Ending Post Date = 11/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE CONTINUE

Journal Entry # BR18-00007 through BR18-00011

Journal Entry # **BR18-00007** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/07/2017**

Created RKARLSRUD, 11/7/2017 Posted RKARLSRUD, 11/8/2017 Department BUSINESS

Requisition # Purchase Order # Batch #

Comment Update Principal's discretionary

Account #	Comments	Line Seq	Debits	Credits
03-1100-0-1110-1000-1130-100-PNDE	Update Principal's discretionary	1		175.00
03-1100-0-1110-1000-2130-100-PNDE	Update Principal's discretionary	2		46.00
03-1100-0-1110-1000-3101-100-PNDE	Update Principal's discretionary	3		26.00
03-1100-0-1110-1000-3202-100-PNDE	Update Principal's discretionary	4		7.00
03-1100-0-1110-1000-3312-100-PNDE	Update Principal's discretionary	5		3.00
03-1100-0-1110-1000-3331-100-PNDE	Update Principal's discretionary	6		3.00
03-1100-0-1110-1000-3332-100-PNDE	Update Principal's discretionary	7		1.00
03-1100-0-1110-1000-3601-100-PNDE	Update Principal's discretionary	8		3.00
03-1100-0-1110-1000-4390-100-PNDE	Update Principal's discretionary	9		900.00
03-1100-0-1110-2700-2930-100-PNDE	Update Principal's discretionary	10		231.00
03-1100-0-1110-2700-3202-100-PNDE	Update Principal's discretionary	11		36.00
03-1100-0-1110-2700-3312-100-PNDE	Update Principal's discretionary	12		14.00
03-1100-0-1110-2700-3332-100-PNDE	Update Principal's discretionary	13		3.00
03-1100-0-1110-2700-3602-100-PNDE	Update Principal's discretionary	14		3.00
03-1100-0-1110-1000-4310-100-PNDE	Update Principal's discretionary	15	1,451.00	
		JE # BR18-00007 Totals	**1,451.00**	**1,451.00**

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Journal Entry # BR18-00007 through BR18-00011

Journal Entry # **BR18-00008** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/08/2017**

Created RKARLSRUD, 11/8/2017 Posted RKARLSRUD, 11/8/2017 Department BUSINESS

Requisition # Purchase Order # Batch #

Comment Prop 39 carryover

Account #	Comments	Line Seq	Debits	Credits
03-6230-0-0000-8500-6200-000-0000	Prop 39 carryover	1		110,54
03-6230-0- - -9790- -	Prop 39 carryover	2	110,546.00	
		JE # BR18-00008 Totals	**110,546.00**	110,54

Ledger01a Journal Entry Detail by JE

Journal Entry # BR18-00007 through BR18-00011

Journal Entry # **BR18-00009** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/08/2017**

Created RKARLSRUD, 11/8/2017 Posted RKARLSRUD, 11/8/2017 Department BUSINESS

Requisition # Purchase Order # Batch #

Comment Teacher costs from EPA

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-1000-1100-000-EPA	Teacher costs from EPA	1		19,350.
03-0000-0- - -9790- -	Teacher costs from EPA	2	19,350.00	
		JE # BR18-00009 Totals	**19,350.00**	19,350.

Journal Entry # BR18-00013 through BR18-00017

Journal Entry # BR18-00013 Status Posted Type BudRev Fiscal Year 2018 Transaction Date 12/05/2017

Created RKARLSRUD, 12/5/2017 Posted RKARLSRUD, 12/5/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Delete health tech, RSP

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-3140-5830-000-0000	Delete health tech, RSP	1	23,000.00	
03-0000-0-1110-1000-5880-000-SPED	Delete health tech, RSP	2	20,000.00	
03-0000-0- - -9790- -	Delete health tech, RSP	3		43,000.00
		JE # BR18-00013 Totals	43,000.00	43,000.00

Ledger01a Journal Entry Detail by JE

Journal Entry # BR18-00013 through BR18-00017

Journal Entry # BR18-00015 Status Posted Type BudRev Fiscal Year 2018 Transaction Date 12/05/2017

Created RKARLSRUD, 12/5/2017 Posted RKARLSRUD, 12/5/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment RSP Teacher

Account #	Comments	Line Seq	Debits	Credits
03-6500-0-5770-1120-5831-000-0000	RSP Teacher	1		27,544.00
03-6500-0-0000-0000-8980-000-0000	RSP Teacher	2	27,544.00	
03-0000-0-0000-0000-8980-000-0000	RSP Teacher	3		27,544.00
03-0000-0- -9790- -	RSP Teacher	4	27,544.00	
		JE # BR18-00015 Totals	55,088.00	55,088.00

Journal Entry # BR18-00013 through BR18-00017

Journal Entry # **BR18-00016** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/05/2017**

Created RKARLSRUD, 12/5/2017 Posted RKARLSRUD, 12/5/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Mandate funds

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-0000-0000-8550-000-0000	Mandate funds	1	344.00	
03-0000-0-0000-0000-8550-000-MAND	$147 per 16-17 ADA.	2	29,980.00	
03-0000-0- - -9790- -	Mandate funds	3		30,324.00
	JE # BR18-00016 Totals		**30,324.00**	**30,324.00**

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Selection Grouped by Journal Entry Number, (Org = 44, Fiscal Year = 2018, Starting Post Date = 12/5/2017, Ending Post Date = 12/5/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = Y)

ESCAPE CONTINUE

Journal Entry # BR18-00013 through BR18-00017

Journal Entry # **BR18-00017** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/05/2017**

Created RKARLSRUD, 12/5/2017 Posted RKARLSRUD, 12/5/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment POCS budget updates

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-1110-1000-1130-000-0000	Teacher extra	1	3,000.00	
03-0000-0-1110-1000-1149-000-SGPD	Teacher sub extra	2	2,000.00	
03-0000-0-1530-1000-2100-000-SG	Sports	3	16,000.00	
03-0000-0-1530-1000-2100-000-SPRT	Sports stipends	4		12,000.00
03-0000-0-1110-2420-2200-000-0000	Instr Media	5	2,853.00	
03-0000-0-1110-1000-4310-000-FURN	Furniture	6	9,495.00	
03-0000-0-1110-1000-4310-000-YRBK	Yrbk materials	7	1,000.00	
03-0000-0-1110-1000-5202-000-SGPD	Conference	8	6,000.00	
03-0000-0-1110-2700-5450-000-0000	Property/Liab Insurance	9		3,110.00
03-0000-0-0000-8110-5630-000-0000	Maintenance contractors	10	5,000.00	
03-0000-0-1110-1000-5808-000-FT	Field trips	11	15,500.00	
03-0000-0-1230-1000-5816-000-0000	SCOE consortium	12	1,200.00	
03-0000-0-1110-1000-5830-000-SG03	consultant	13	2,500.00	
03-0000-0-1130-1000-5830-000-SG01	consultant	14	2,000.00	
03-0000-0-1510-1000-5830-000-SG01	consultant	15	500.00	
03-0000-0-0000-8500-6200-000-0000	Building improvements	16	20,000.00	
03-0000-0- - -9790- -	POCS budget updates	17		71,938.00
	JE # BR18-00017 Totals		**87,048.00**	**87,048.00**
	Piner-Olivet Charter School Totals		**325,638.00**	**325,638.00**

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Selection Grouped by Journal Entry Number, (Org = 44, Fiscal Year = 2018, Starting Post Date = 12/5/2017, Ending Post Date = 12/5/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = Y)

Journal Entry # BR18-00013 through BR18-00018 **Effective 12/5/2017 through 12/5/2017**

Journal Entry # **BR18-00018** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/05/2017**

Created RKARLSRUD, 12/5/2017 Posted RKARLSRUD, 12/5/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Reduce LCFF for lower ADA

Account #	Comments	Line Seq	Debits	Credits
03-0000-0-0000-0000-8011-000-0000	Reduce LCFF for lower ADA	1		42,215.00
03-0000-0- - -9790- -	Reduce LCFF for lower ADA	2	42,215.00	
		JE # BR18-00018 Totals	**42,215.00**	**42,215.00**
		Piner-Olivet Charter School Totals	**367,853.00**	**367,853.00**

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	BUDGET TRANSFERS NOVEMBER 11-DECEMBER 11, 2017		
	GENERAL FUND	**EFFECT ON FUND BALANCE:**	
		Unrestricted	**Restricted**
BR18-00015 & 16	Update coding for field trips	0	
BR18-00017	Budgets Speech Therapist contractors	(54,870)	
BR18-00004,5,8 &18	Updates revenues and indirect costs in restricted programs; brought RS 4035 into balance	(34,675)	239
BR18-00020	Budgets transfer to Cafeteria Fund for milk cooler	(3,200)	
BR18-00021	Codes POCS RSP teacher to non-agency and budget revenue		0
BR18-00022 through 27	Update all costs in Special Education	43,352	0
BR18-00032	Updates property/liability insurance to actual charge	(33,525)	
BR18-000035 & 38	Budgets costs of contracted CBO and support staff compared to employee costs	(50,236)	
BR18-00037	Updates mandate revenue and budgets one-time revenue; budgets expense in holding object 5899	2,100	
BR18-00039 & 41	Void		
BR18-00040	Update LCFF for ADA reductions	(340,702)	
BR18-00042	Budgets new Non-Public School student	(40,442)	
BR18-00043	Reduces Prop 39 expenditures to final number	403,157	(52,942)
TOTAL GENERAL FUND		**(109,041)**	**(52,703)**
	NORTHWEST PREP FUND 09		
BR18-00019	Updates NWP salaries and benefits	21,228	
BR18-00028 through 31	Updates NWP salaries and benefits	(39,872)	
BR18-00032	Updates property/liability insurance to actual charge	(1,743)	
BR18-00033 & 34	Budgets mandate revenue	12,408	
BR18-000035 & 38	Budgets costs of contracted CBO and support staff compared to employee costs	(13,745)	
BR18-00040	Update LCFF for ADA reductions	(9,008)	
BR18-00044	Budgets Prop 39 revenue received to expenditure		0
TOTAL NORTH WEST PREP		**(30,732)**	-
	DEVELOPER FEE FUND 25		
BR18-00036	Increases revenue to amount received to date	331,842	
TOTAL DEVELOPER FEE FUND		**331,842**	

Journal Entry # BR18-00004 through BR18-00005

Journal Entry # **BR18-00004** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **10/24/2017**

Created RKARLSRUD, 10/24/2017 Posted RKARLSRUD, 10/24/2017 Department BUSINESS

Requisition # Purchase Order # Batch #

Comment Title II to correct fund

Account #	Comments	Line Seq	Debits	Credits
01-4035-0-1110-1000-1130-102-PD	Title II to correct fund	1	4,202.00	
01-4035-0-1110-1000-1149-102-PD	Title II to correct fund	2	1,167.00	
01-4035-0-1110-1000-3101-102-PD	Title II to correct fund	3	775.00	
01-4035-0-1110-1000-3331-102-PD	Title II to correct fund	4	78.00	
01-4035-0-1110-1000-3501-102-PD	Title II to correct fund	5	3.00	
01-4035-0-1110-1000-3601-102-PD	Title II to correct fund	6	134.00	
01-4035-0-1110-1000-5202-102-PD	Title II to correct fund	7	1,775.00	
01-4035-0-0000-7210-7310-102-0000	Title II to correct fund	8	516.00	
04-4035-0-1110-1000-1130-000-PD	Title II to correct fund	9		4,202.00
04-4035-0-1110-1000-1149-000-PD	Title II to correct fund	10		1,167.00
04-4035-0-1110-1000-3101-000-PD	Title II to correct fund	11		775.00
04-4035-0-1110-1000-3331-000-PD	Title II to correct fund	12		78.00
04-4035-0-1110-1000-3501-000-PD	Title II to correct fund	13		3.00
04-4035-0-1110-1000-3601-000-PD	Title II to correct fund	14		134.00
04-4035-0-1110-1000-5202-000-PD	Title II to correct fund	15		1,775.00
04-4035-0-0000-7210-7310-000-0000	Title II to correct fund	16		516.00
04-4035-0-1110-1000-5202-102-PD	Title II to correct fund	17	1,161.00	
04-4035-0-0000-7210-7310-102-0000	Title II to correct fund	18	74.00	
04-4035-0-1110-1000-5202-000-PD	Title II to correct fund	19		1,161.00
04-4035-0-0000-7210-7310-000-0000	Title II to correct fund	20		74.00
01-4035-0-1110-1000-1149-103-PD	Title II to correct fund	21	4,700.00	
01-4035-0-1110-1000-3101-103-PD	Title II to correct fund	22	679.00	
01-4035-0-1110-1000-3331-103-PD	Title II to correct fund	23	69.00	
01-4035-0-1110-1000-3501-103-PD	Title II to correct fund	24	3.00	
01-4035-0-1110-1000-3601-103-PD	Title II to correct fund	25	117.00	
01-4035-0-1110-1000-5202-103-PD	Title II to correct fund	26	4,593.00	
01-4035-0-0000-7210-7310-103-0000	Title II to correct fund	27	654.00	
05-4035-0-1110-1000-1149-000-PD	Title II to correct fund	28		4,700.00
05-4035-0-1110-1000-3101-000-PD	Title II to correct fund	29		679.00
05-4035-0-1110-1000-3331-000-PD	Title II to correct fund	30		69.00
05-4035-0-1110-1000-3501-000-PD	Title II to correct fund	31		3.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, JE #(s) = BR18-00004,BR18-00005, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00004 through BR18-00005

Journal Entry # **BR18-00004 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **10/24/2017**

Account #	Comments	Line Seq	Debits	Credits
05-4035-0-1110-1000-3601-000-PD	Title II to correct fund	32		117.00
05-4035-0-1110-1000-5202-000-PD	Title II to correct fund	33		4,593.00
05-4035-0-0000-7210-7310-000-0000	Title II to correct fund	34		654.00
05-4035-0-1110-1000-5202-103-PD	Title II to correct fund	35	1,222.00	
05-4035-0-1110-1000-5202-000-PD	Title II to correct fund	36		1,222.00
05-4035-0-0000-7210-7310-103-0000	Title II to correct fund	37	78.00	
05-4035-0-0000-7210-7310-000-0000	Title II to correct fund	38		78.00
01-4035-0- - -9790- -	Title II to correct fund	39		19,465.00
04-4035-0- - -9790- -	Title II to correct fund	40	8,650.00	
05-4035-0- - -9790- -	Title II to correct fund	41	10,815.00	
		JE # BR18-00004 Totals	**41,465.00**	**41,465.00**

Journal Entry # **BR18-00005** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **10/24/2017**

Created RKARLSRUD, 10/24/2017 Posted RKARLSRUD, 10/24/2017 Department BUSINESS

Requisition # Purchase Order # Batch #

Comment Title II per state allocation

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Account #	Comments	Line Seq	Debits	Credits
01-4035-0-0000-0000-8290-000-0000	Title II revenue	1		4,174.00
04-4035-0-0000-0000-8290-000-0000	Title II revenue	2	6,902.00	
05-4035-0-0000-0000-8290-000-0000	Title II revenue	3	11,054.00	
04-4035-0-1110-1000-5202-000-PD	Title II per state allocation	4	1,748.00	
01-4035-0- - -9790- -	Title II per state allocation	5	4,174.00	
04-4035-0- - -9790- -	Title II per state allocation	6		8,650.00
05-4035-0- - -9790- -	Title II per state allocation	7		11,054.00
		JE # BR18-00005 Totals	**23,878.00**	**23,878.00**

Journal Entry # BR18-00008 through BR18-00008

Journal Entry # **BR18-00008** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **10/24/2017**

Created RKARLSRUD, 10/24/2017 Posted RKARLSRUD, 10/24/2017 Department BUSINESS

Requisition # Purchase Order # Batch #

Comment Updated restricted resources

Account #	Comments	Line Seq	Debits	Credits
04-3010-0-0000-0000-8290-000-0000	Updated restricted resources	1		2,176.00
04-3010-0-0000-7210-7310-000-0000	Updated restricted resources	2	130.00	
04-3010-0-1110-1000-5899-000-1617	Updated restricted resources	3	2,046.00	
04-4035-0-1110-1000-5202-000-PD	Updated restricted resources	4		102.00
04-4035-0-0000-7210-7310-000-0000	Updated restricted resources	5	102.00	
04-4203-0-0000-0000-8290-000-0000	Updated restricted resources	6		3,728.00
04-4203-0-4760-1000-2100-000-0000	Updated restricted resources	7	3,505.00	
04-4203-0-0000-7210-7310-000-0000	Updated restricted resources	8	223.00	
05-3010-0-0000-0000-8290-000-0000	Updated restricted resources	9		4,979.00
05-3010-0-0000-7210-7310-000-0000	Updated restricted resources	10	298.00	
05-3010-0-1570-1000-4310-000-0000	Updated restricted resources	11	4,681.00	
05-4203-0-0000-0000-8290-000-0000	Updated restricted resources	12		6,359.00
05-4203-0-4760-1000-2100-000-0000	Updated restricted resources	13	5,959.00	
05-4203-0-0000-7210-7310-000-0000	Updated restricted resources	14	380.00	
05-4035-0-1110-1000-5202-000-PD	Updated restricted resources	15		230.00
05-4035-0-0000-7210-7310-000-0000	Updated restricted resources	16		9.00
05-4035-0- - -9790- -	Updated restricted resources	17	239.00	
	JE # BR18-00008 Totals		**17,563.00**	**17,563.00**

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Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, JE #(s) = BR18-00008, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00015** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/14/2017**

Created RKARLSRUD, 11/14/2017 Posted RKARLSRUD, 11/14/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Field trips to 5808

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-1110-1000-5880-104-FT03	Field trips to 5808	1	8,300.00	
01-0000-0-1110-1000-5808-104-FT03	Field trips to 5808	2		8,300.00
04-0000-0-1110-1000-5880-000-FT03	Field trips to 5808	3	7,200.00	
05-0000-0-1110-1000-5880-000-FT03	Field trips to 5808	4	10,000.00	
05-0000-0-1110-1000-5808-000-FT03	Field trips to 5808	5		10,000.00
09-0000-0-1110-1000-5880-000-FT	Field trips to 5808	6	1,000.00	
09-0000-0-1110-1000-5808-000-FT03	Field trips to 5808	7		1,000.00
04-0000-0- - -9790- -	Field trips to 5808	8		7,200.00
		JE # BR18-00015 Totals	**26,500.00**	**26,500.00**

Journal Entry # **BR18-00016** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/14/2017**

Created RKARLSRUD, 11/14/2017 Posted RKARLSRUD, 11/14/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Field trips to 5808

Account #	Comments	Line Seq	Debits	Credits
04-0000-0-1110-1000-5808-000-FT03	Field trips to 5808	1		7,200.00
04-0000-0- - -9790- -	Field trips to 5808	2	7,200.00	
		JE # BR18-00016 Totals	**7,200.00**	**7,200.00**

Journal Entry # **BR18-00017** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/14/2017**

Created RKARLSRUD, 11/14/2017 Posted RKARLSRUD, 11/14/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Speech therapist contractors

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-3150-1200-600-0000	Speech therapist contractors	1	71,259.00	
01-6500-0-5770-3150-3101-600-0000	Speech therapist contractors	2	10,283.00	
01-6500-0-5770-3150-3331-600-0000	Speech therapist contractors	3	1,034.00	
01-6500-0-5770-3150-3401-600-0000	Speech therapist contractors	4	19,072.00	

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

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Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00017 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/14/2017**

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-3150-3501-600-0000	Speech therapist contractors	5	36.00	
01-6500-0-5770-3150-3601-600-0000	Speech therapist contractors	6	2,096.00	
01-6500-0-5770-3150-5830-600-0000	Speech therapist contractors	7		158,650.00
01-6500-0-5001-0000-8980-000-0000	Speech therapist contractors	8	54,870.00	
01-0000-0-0000-0000-8980-000-SPED	Speech therapist contractors	9		54,870.00
01-0000-0-0000-0000-8980-600-0100	Speech therapist contractors	10	1,413,942.00	
01-0000-0-0000-0000-8980-000-SPED	Speech therapist contractors	11		1,413,942.00
01-0000-0- - -9790- -	Speech therapist contractors	12	54,870.00	
	JE # BR18-00017 Totals		**1,627,462.00**	**1,627,462.00**

Journal Entry # **BR18-00018** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/14/2017**

Created RKARLSRUD, 11/14/2017 Posted RKARLSRUD, 11/14/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update revenues and indirect cost

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-7210-7310-600-0000	Update revenues and indirect cost	1		124,295.00
01-3010-0-0000-7210-7310-104-0000	Update revenues and indirect cost	2		164.00
01-3310-0-5001-7210-7310-600-0000	Update revenues and indirect cost	3	9,248.00	
01-4035-0-0000-7210-7310-104-0000	Update revenues and indirect cost	4		921.00
01-4203-0-0000-7210-7310-104-0000	Update revenues and indirect cost	5	1,399.00	
01-6500-0-5001-7210-7310-600-0000	Update revenues and indirect cost	6	91,593.00	
01-8150-0-0000-7210-7310-600-0000	Update revenues and indirect cost	7	23,989.00	
01-3010-0-0000-0000-8290-000-0000	Update revenues and indirect cost	8	2,739.00	
01-3010-0-1110-1000-4310-104-0000	Update revenues and indirect cost	9		2,575.00
01-3310-0-5750-1110-5830-600-0000	Update revenues and indirect cost	10		9,248.00
01-4035-0-1110-1000-5899-104-0000	Update revenues and indirect cost	11		14,370.00
01-4203-0-4760-1000-2100-104-0000	Update revenues and indirect cost	12	1,863.00	
01-8150-0-0000-8110-5899-600-0000	Update revenues and indirect cost	13		23,989.00
01-4203-0-0000-0000-8290-000-0000	Update revenues and indirect cost	14		3,262.00
01-0000-0-0000-7210-7310-600-0000	Update revenues and indirect cost	15		1,973.00
01-6500-0-5001-0000-8980-000-0000	Update revenues and indirect cost	16		91,593.00
01-0000-0-0000-0000-8980-000-SPED	Update revenues and indirect cost	17	91,593.00	
01-0000-0- - -9790- -	Update revenues and indirect cost	18	34,675.00	

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00018 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/14/2017**

Account #	Comments	Line Seq	Debits	Credits
01-4035-0- - -9790- -	Update revenues and indirect cost	19	15,291.00	
		JE # BR18-00018 Totals	272,390.00	272,390.00

Journal Entry # **BR18-00019** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/17/2017**

Created RKARLSRUD, 11/17/2017 Posted RKARLSRUD, 11/17/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment NWP Salaries/Ben

Account #	Comments	Line Seq	Debits	Credits
09-0000-0-1110-1000-1100-000-0000	NWP Salaries/Ben	1	180,892.00	
09-0000-0-1110-1000-3101-000-0000	NWP Salaries/Ben	2	27,295.00	
09-0000-0-1110-1000-3331-000-0000	NWP Salaries/Ben	3	2,670.00	
09-0000-0-1110-1000-3401-000-0000	NWP Salaries/Ben	4	11,246.00	
09-0000-0-1110-1000-3501-000-0000	NWP Salaries/Ben	5	93.00	
09-0000-0-1110-1000-3601-000-0000	NWP Salaries/Ben	6	4,573.00	
09-0000-0-1110-1000-1100-000-0000	NWP Salaries/Ben	7		121,126.00
09-0000-0-1110-1000-3101-000-0000	NWP Salaries/Ben	8		17,479.00
09-0000-0-1110-1000-3331-000-0000	NWP Salaries/Ben	9		1,718.00
09-0000-0-1110-1000-3421-000-0000	NWP Salaries/Ben	10		15,815.00
09-0000-0-1110-1000-3431-000-0000	NWP Salaries/Ben	11		3,948.00
09-0000-0-1110-1000-3441-000-0000	NWP Salaries/Ben	12		706.00
09-0000-0-1110-1000-3451-000-0000	NWP Salaries/Ben	13		53.00
09-0000-0-1110-1000-3501-000-0000	NWP Salaries/Ben	14		59.00
09-0000-0-1110-1000-3601-000-0000	NWP Salaries/Ben	15		3,004.00
09-0000-0-1110-1000-1100-000-SG01	NWP Salaries/Ben	16	32,096.00	
09-0000-0-1110-1000-3101-000-SG01	NWP Salaries/Ben	17	4,632.00	
09-0000-0-1110-1000-3331-000-SG01	NWP Salaries/Ben	18	466.00	
09-0000-0-1110-1000-3401-000-SG01	NWP Salaries/Ben	19	308.00	
09-0000-0-1110-1000-3501-000-SG01	NWP Salaries/Ben	20	17.00	
09-0000-0-1110-1000-3601-000-SG01	NWP Salaries/Ben	21	796.00	
09-0000-0-1110-1000-1100-000-SG01	NWP Salaries/Ben	22		58,199.00
09-0000-0-1110-1000-3101-000-SG01	NWP Salaries/Ben	23		8,398.00
09-0000-0-1110-1000-3331-000-SG01	NWP Salaries/Ben	24		797.00
09-0000-0-1110-1000-3421-000-SG01	NWP Salaries/Ben	25		6,988.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00019 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/17/2017**

Account #	Comments	Line Seq	Debits	Credits
09-0000-0-1110-1000-3431-000-SG01	NWP Salaries/Ben	26		1,546.00
09-0000-0-1110-1000-3441-000-SG01	NWP Salaries/Ben	27		257.00
09-0000-0-1110-1000-3451-000-SG01	NWP Salaries/Ben	28		17.00
09-0000-0-1110-1000-3501-000-SG01	NWP Salaries/Ben	29		27.00
09-0000-0-1110-1000-3601-000-SG01	NWP Salaries/Ben	30		1,443.00
09-1400-0-1110-1000-1100-000-0000	NWP Salaries/Ben	31	91,741.00	
09-1400-0-1110-1000-3101-000-0000	NWP Salaries/Ben	32	12,552.00	
09-1400-0-1110-1000-3331-000-0000	NWP Salaries/Ben	33	1,096.00	
09-1400-0-1110-1000-3401-000-0000	NWP Salaries/Ben	34	32,131.00	
09-1400-0-1110-1000-3501-000-0000	NWP Salaries/Ben	35	38.00	
09-1400-0-1110-1000-3601-000-0000	NWP Salaries/Ben	36	2,276.00	
09-1400-0-1110-1000-1100-000-0000	NWP Salaries/Ben	37		105,389.00
09-1400-0-1110-1000-3101-000-0000	NWP Salaries/Ben	38		15,207.00
09-1400-0-1110-1000-3331-000-0000	NWP Salaries/Ben	39		1,366.00
09-1400-0-1110-1000-3421-000-0000	NWP Salaries/Ben	40		14,253.00
09-1400-0-1110-1000-3431-000-0000	NWP Salaries/Ben	41		2,784.00
09-1400-0-1110-1000-3441-000-0000	NWP Salaries/Ben	42		418.00
09-1400-0-1110-1000-3451-000-0000	NWP Salaries/Ben	43		31.00
09-1400-0-1110-1000-3501-000-0000	NWP Salaries/Ben	44		48.00
09-1400-0-1110-1000-3601-000-0000	NWP Salaries/Ben	45		2,614.00
09-1400-0-1110-1000-1100-000-ToRS	RS1400 to RS 0000	46	2,276.00	
09-0000-0-1110-1000-1100-000-ToRS	RS1400 to RS 0000	47		2,276.00
09-0000-0- - -9790- -	NWP Salaries/Ben	48		21,228.00
		JE # BR18-00019 Totals	**407,194.00**	**407,194.00**

Journal Entry # **BR18-00020** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/17/2017**

Created RKARLSRUD, 11/17/2017 Posted RKARLSRUD, 11/17/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Milk Cooler

Account #	Comments	Line Seq	Debits	Credits
13-5310-0-0000-3700-6500-000-0000	Milk Cooler	1		3,200.00
13-5310-0-0000-0000-8916-000-0000	Milk Cooler	2	3,200.00	
01-0000-0-0000-9300-7619-000-CAFE	Milk Cooler	3		3,200.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00020 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/17/2017**

Account #	Comments	Line Seq	Debits	Credits
01-0000-0- - -9790- -	Milk Cooler	4	3,200.00	
		JE # BR18-00020 Totals	6,400.00	6,400.00

Journal Entry # **BR18-00021** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/27/2017**

Created RKARLSRUD, 11/27/2017 Posted RKARLSRUD, 11/27/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment POCS Spec Ed Teacher

Account #	Comments	Line Seq	Debits	Credits
01-9010-0-7110-1120-1100-600-0000	POCS Spec Ed Teacher	1		40,001.00
01-9010-0-7110-1120-3101-600-0000	POCS Spec Ed Teacher	2		5,772.00
01-9010-0-7110-1120-3331-600-0000	POCS Spec Ed Teacher	3		578.00
01-9010-0-7110-1120-3421-600-0000	POCS Spec Ed Teacher	4		6,140.00
01-9010-0-7110-1120-3431-600-0000	POCS Spec Ed Teacher	5		1,366.00
01-9010-0-7110-1120-3441-600-0000	POCS Spec Ed Teacher	6		295.00
01-9010-0-7110-1120-3451-600-0000	POCS Spec Ed Teacher	7		15.00
01-9010-0-7110-1120-3501-600-0000	POCS Spec Ed Teacher	8		20.00
01-9010-0-7110-1120-3601-600-0000	POCS Spec Ed Teacher	9		992.00
01-9010-0-0000-0000-8677-600-0000	POCS Spec Ed Teacher	10	55,089.00	
		JE # BR18-00021 Totals	55,089.00	55,089.00

Journal Entry # **BR18-00022** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/27/2017**

Created RKARLSRUD, 11/27/2017 Posted RKARLSRUD, 11/27/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update Special Ed

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5730-1110-5809-000-0000	SCOE preschool 1 student	1		42,975.00
01-6500-0-5750-1110-5809-000-0000	SCOE 2 6-22 program students	2	40,050.00	
01-6500-0-5750-1135-2100-600-0000	Full Inclusion PA	3	6,544.00	
01-6500-0-5750-1135-3202-600-0000	Full Inclusion PA	4	1,018.00	
01-6500-0-5750-1135-3312-600-0000	Full Inclusion PA	5	406.00	
01-6500-0-5750-1135-3332-600-0000	Full Inclusion PA	6	96.00	

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00022 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/27/2017**

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5750-1135-3402-600-0000	Full Inclusion PA	7	615.00	
01-6500-0-5750-1135-3432-600-0000	Full Inclusion PA	8		1,174.00
01-6500-0-5750-1135-3442-600-0000	Full Inclusion PA	9		537.00
01-6500-0-5750-1135-3452-600-0000	Full Inclusion PA	10		40.00
01-6500-0-5750-1135-3502-600-0000	Full Inclusion PA	11	4.00	
01-6500-0-5750-1135-3602-600-0000	Full Inclusion PA	12	164.00	
01-6500-0-5770-1110-1144-600-SUB	20 days SDC teacher sub	13		3,000.00
01-6500-0-5770-1110-3101-600-SUB	20 days SDC teacher sub	14		433.00
01-6500-0-5770-1110-3331-600-SUB	20 days SDC teacher sub	15		44.00
01-6500-0-5770-1110-3501-600-SUB	20 days SDC teacher sub	16		2.00
01-6500-0-5770-1110-3601-600-SUB	20 days SDCteacher sub	17		74.00
01-6500-0-5770-1110-1100-600-0000	SDC teacher	18		15,940.00
01-6500-0-5770-1110-3101-600-0000	SDC teacher	19		1,867.00
01-6500-0-5770-1110-3331-600-0000	SDC teacher	20		187.00
01-6500-0-5770-1110-3401-600-0000	SDC teacher	21	9,536.00	
01-6500-0-5770-1110-3421-600-0000	SDC teacher	22		6,586.00
01-6500-0-5770-1110-3431-600-0000	SDC teacher	23		1,708.00
01-6500-0-5770-1110-3441-600-0000	SDC teacher	24		257.00
01-6500-0-5770-1110-3451-600-0000	SDC teacher	25		19.00
01-6500-0-5770-1110-3501-600-0000	SDC teacher	26		6.00
01-6500-0-5770-1110-3601-600-0000	SDC teacher	27		87.00
01-6500-0-5770-1120-1100-600-0000	RSP teachers	28	45,825.00	
01-6500-0-5770-1120-3101-600-0000	RSP teachers	29	7,479.00	
01-6500-0-5770-1120-3331-600-0000	RSP teachers	30	756.00	
01-6500-0-5770-1120-3401-600-0000	RSP teachers	31	29,616.00	
01-6500-0-5770-1120-3421-600-0000	RSP teachers	32		9,062.00
01-6500-0-5770-1120-3431-600-0000	RSP teachers	33		2,025.00
01-6500-0-5770-1120-3441-600-0000	RSP teachers	34		304.00
01-6500-0-5770-1120-3451-600-0000	RSP teachers	35		23.00
01-6500-0-5770-1120-3501-600-0000	RSP teachers	36	27.00	
01-6500-0-5770-1120-3601-600-0000	RSP teachers	37	1,520.00	
01-6500-0-5770-1120-1100-600-NWP	NWP RSP teacher	38		4,925.00
01-6500-0-5770-1120-3101-600-NWP	NWP RSP teacher	39		711.00
01-6500-0-5770-1120-3331-600-NWP	NWP RSP teacher	40		71.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00022 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/27/2017**

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-1120-3421-600-NWP	NWP RSP teacher	41		836.00
01-6500-0-5770-1120-3431-600-NWP	NWP RSP teacher	42		187.00
01-6500-0-5770-1120-3441-600-NWP	NWP RSP teacher	43		28.00
01-6500-0-5770-1120-3451-600-NWP	NWP RSP teacher	44		2.00
01-6500-0-5770-1120-3501-600-NWP	NWP RSP teacher	45		2.00
01-6500-0-5770-1120-3601-600-NWP	NWP RSP teacher	46		122.00
01-6500-0- - -9790- -	Update Special Ed	47		50,422.00
		JE # BR18-00022 Totals	143,656.00	143,656.00

Journal Entry # **BR18-00023** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/27/2017**

Created RKARLSRUD, 11/27/2017 Posted RKARLSRUD, 11/27/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update Special Ed

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-1110-2100-600-0000	SDC Assistants	1	7,888.00	
01-6500-0-5770-1110-3202-600-0000	SDC Assistants	2		1,226.00
01-6500-0-5770-1110-3312-600-0000	SDC Assistants	3	458.00	
01-6500-0-5770-1110-3332-600-0000	SDC Assistants	4	107.00	
01-6500-0-5770-1110-3402-600-0000	SDC Assistants	5	1,953.00	
01-6500-0-5770-1110-3422-600-0000	SDC Assistants	6		9,791.00
01-6500-0-5770-1110-3432-600-0000	SDC Assistants	7		1,353.00
01-6500-0-5770-1110-3442-600-0000	SDC Assistants	8		732.00
01-6500-0-5770-1110-3452-600-0000	SDC Assistants	9		70.00
01-6500-0-5770-1110-3502-600-0000	SDC Assistants	10	4.00	
01-6500-0-5770-1110-3602-600-0000	SDC Assistants	11	197.00	
01-6500-0-5770-1120-2100-600-0000	RSP Assistants	12		833.00
01-6500-0-5770-1120-3202-600-0000	RSP Assistants	13		129.00
01-6500-0-5770-1120-3312-600-0000	RSP Assistants	14		52.00
01-6500-0-5770-1120-3332-600-0000	RSP Assistants	15		12.00
01-6500-0-5770-1120-3402-600-0000	RSP Assistants	16	444.00	
01-6500-0-5770-1120-3432-600-0000	RSP Assistants	17		777.00
01-6500-0-5770-1120-3442-600-0000	RSP Assistants	18		373.00
01-6500-0-5770-1120-3452-600-0000	RSP Assistants	19		28.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE CONTINUE

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Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00023 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/27/2017**

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-1120-3502-600-0000	RSP Assistants	20		1.00
01-6500-0-5770-1120-3602-600-0000	RSP Assistants	21		21.00
01-6500-0-5770-1120-5899-000-0000	Update NPS	22		91,593.00
01-6500-0-5770-1120-5899-600-0000	Update NPS	23	132,736.00	
01-6500-0-5770-1180-5810-600-0000	NPS	24		35,169.00
01-6500-0-5770-1180-5810-600-ESY	NPS ESY	25		1,269.00
01-6500-0-5770-2100-5880-600-0000	Director travel	26	200.00	
01-6500-0-5770-2100-5202-600-0000	Director travel	27		200.00
01-6500-0-5770-2110-5202-600-0000	Director travel	28	155.00	
01-6500-0-5770-2100-5202-600-0000	Director travel	29		155.00
01-6500-0-5770-3120-5830-600-0000	Psychologist	30	20,000.00	
01-6500-0-5770-3150-4310-102-0000	Speech supplies	31	300.00	
01-6500-0-5770-3150-4310-103-0000	Speech supplies	32	300.00	
01-6500-0-5770-3150-4310-104-0000	Speech supplies	33	200.00	
01-6500-0-5770-3150-4310-600-0000	Speech supplies	34		1,360.00
01-6500-0-5770-3150-4313-600-0000	Speech supplies	35	560.00	
01-6500-0-5770-1120-4310-600-AMNT	Assessment materials	36		1,254.00
01-6500-0-5770-3150-5810-600-0000	NPS Speech	37		7,290.00
01-6500-0- - -9790- -	Update Special Ed	38		11,814.00
		JE # BR18-00023 Totals	**165,502.00**	**165,502.00**

Journal Entry # **BR18-00024** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/27/2017**

Created RKARLSRUD, 11/27/2017 Posted RKARLSRUD, 11/28/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update Special Ed

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-2100-3331-600-0000	Sp Ed Director	1		23.00
01-6500-0-5770-2100-3401-600-0000	Sp Ed Director	2	7,551.00	
01-6500-0-5770-2100-3421-600-0000	Sp Ed Director	3		6,207.00
01-6500-0-5770-2100-3431-600-0000	Sp Ed Director	4		1,138.00
01-6500-0-5770-2100-3441-600-0000	Sp Ed Director	5		188.00
01-6500-0-5770-2100-3451-600-0000	Sp Ed Director	6		14.00
01-6500-0-5770-3120-1200-600-0000	Psychologist	7		8,980.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE CONTINUE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00024 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/27/2017**

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-3120-3101-600-0000	Psychologist	8		1,296.00
01-6500-0-5770-3120-3331-600-0000	Psychologist	9		130.00
01-6500-0-5770-3120-3401-600-0000	Psychologist	10	4,292.00	
01-6500-0-5770-3120-3431-600-0000	Psychologist	11		1,366.00
01-6500-0-5770-3120-3441-600-0000	Psychologist	12		205.00
01-6500-0-5770-3120-3451-600-0000	Psychologist	13		15.00
01-6500-0-5770-3120-3501-600-0000	Psychologist	14		4.00
01-6500-0-5770-3120-3601-600-0000	Psychologist	15		221.00
01-6500-0-5770-3140-1200-600-0000	Nurse	16	1.00	
01-6500-0-5770-3140-3101-600-0000	Nurse	17	1.00	
01-6500-0-5770-3140-3331-600-0000	Nurse	18		8.00
01-6500-0-5770-3140-3401-600-0000	Nurse	19	2,493.00	
01-6500-0-5770-3140-3421-600-0000	Nurse	20		2,033.00
01-6500-0-5770-3140-3431-600-0000	Nurse	21		374.00
01-6500-0-5770-3140-3441-600-0000	Nurse	22		6.00
01-6500-0-5770-3140-3451-600-0000	Nurse	23		4.00
01-6500-0-5770-3150-4310-600-0000	Update Special Ed	24	320.00	
01-6500-0-5770-3120-4313-600-0000	Update Special Ed	25		320.00
01-6500-0-5001-0000-8980-000-0000	Update Special Ed	26	7,924.00	
01-0000-0-0000-0000-8980-000-SPED	Update Special Ed	27		7,924.00
01-0000-0- - -9790- -	Update Special Ed	28	7,924.00	
		JE # BR18-00024 Totals	**30,506.00**	**30,506.00**

Journal Entry # **BR18-00025** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/28/2017**

Created RKARLSRUD, 11/28/2017 Posted RKARLSRUD, 11/28/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update Special Ed

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-1110-1145-600-BWST	Long term sub per agreement	1		28,800.00
01-6500-0-5770-1110-3101-600-BWST	Long term sub per agreement	2		4,158.00
01-6500-0-5770-1110-3331-600-BWST	Long term sub per agreement	3		418.00
01-6500-0-5770-1110-3501-600-BWST	Long term sub per agreement	4		14.00
01-6500-0-5770-1110-3601-600-BWST	Long term sub per agreement	5		714.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00025 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/28/2017**

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-1110-1149-600-IEP	Subs for IEP's	6		700.00
01-6500-0-5770-1110-3101-600-IEP	Subs for IEP's	7		101.00
01-6500-0-5770-1110-3331-600-IEP	Subs for IEP's	8		10.00
01-6500-0-5770-1110-3601-600-IEP	Subs for IEP's	9		17.00
01-6500-0-5770-1110-1149-104-IEP	Subs for IEP's	10		700.00
01-6500-0-5770-1110-3101-104-IEP	Subs for IEP's	11		101.00
01-6500-0-5770-1110-3331-104-IEP	Subs for IEP's	12		10.00
01-6500-0-5770-1110-3601-104-IEP	Subs for IEP's	13		17.00
04-6500-0-5770-1110-1149-000-IEP	Subs for IEP's	14		700.00
04-6500-0-5770-1110-3101-000-IEP	Subs for IEP's	15		101.00
04-6500-0-5770-1110-3331-000-IEP	Subs for IEP's	16		10.00
04-6500-0-5770-1110-3601-000-IEP	Subs for IEP's	17		17.00
05-6500-0-5770-1110-1149-000-IEP	Subs for IEP's	18		700.00
05-6500-0-5770-1110-3101-000-IEP	Subs for IEP's	19		101.00
05-6500-0-5770-1110-3331-000-IEP	Subs for IEP's	20		10.00
05-6500-0-5770-1110-3601-000-IEP	Subs for IEP's	21		17.00
04-6500-0-5750-1135-2130-000-XTRA	Classified extra work	22		20.00
04-6500-0-5750-1135-3202-000-XTRA	Classified extra work	23		3.00
04-6500-0-5750-1135-3312-000-XTRA	Classified extra work	24		2.00
04-6500-0-5750-1135-3602-000-XTRA	Classified extra work	25		1.00
05-6500-0-5770-1110-1149-000-XTRA	Classified extra work	26		1,050.00
05-6500-0-5770-1110-3101-000-XTRA	Classified extra work	27		43.00
05-6500-0-5770-1110-3311-000-XTRA	Classified extra work	28		46.00
05-6500-0-5770-1110-3331-000-XTRA	Classified extra work	29		15.00
05-6500-0-5770-1110-3501-000-XTRA	Classified extra work	30		1.00
05-6500-0-5770-1110-3601-000-XTRA	Classified extra work	31		26.00
04-6500-0-5001-0000-8792-000-0000	Update Special Ed	32	854.00	
05-6500-0-5001-0000-8792-000-0000	Update Special Ed	33	2,009.00	
01-6500-0-5001-0000-8792-000-0000	Update Special Ed	34		2,863.00
01-6500-0-5001-0000-8980-000-0000	Update Special Ed	35	38,623.00	
01-0000-0-0000-0000-8980-000-SPED	Update Special Ed	36		38,623.00
01-6500-0-5001-0000-8980-000-0000	Update Special Ed	37		62,236.00
01-0000-0-0000-0000-8980-000-SPED	Update Special Ed	38	62,236.00	
01-0000-0- - -9790- -	Update Special Ed	39		23,613.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00025 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/28/2017**

Account #	Comments	Line Seq	Debits	Credits
01-6500-0- - -9790- -	Update Special Ed	40	62,236.00	
		JE # BR18-00025 Totals	**165,958.00**	**165,958.00**

Journal Entry # **BR18-00026** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/28/2017**

Created RKARLSRUD, 11/28/2017 Posted RKARLSRUD, 11/28/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update Spec Ed

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-2110-5202-600-0000	Update Spec Ed	1		155.00
01-6500-0-5770-1110-5201-600-REIM	Update Spec Ed	2	688.00	
01-6500-0-5770-1110-5830-600-REIM	Update Spec Ed	3	17,713.00	
01-6500-0-5770-1110-4400-222-TECH	Update Spec Ed	4		923.00
01-6500-0-5770-1110-1144-600-0000	Update Spec Ed	5	3,000.00	
01-6500-0-5770-1110-3202-600-0000	Update Spec Ed	6	2,452.00	
01-6500-0-5770-1110-1130-600-ESY	Extended school yr	7		1,000.00
01-6500-0-5770-1110-2130-600-ESY	Extended school yr	8		191.00
01-6500-0-5770-1110-3202-600-ESY	Extended school yr	9		30.00
01-6500-0-5770-1110-3311-600-ESY	Extended school yr	10		62.00
01-6500-0-5770-1110-3312-600-ESY	Extended school yr	11		12.00
01-6500-0-5770-1110-3331-600-ESY	Extended school yr	12		15.00
01-6500-0-5770-1110-3332-600-ESY	Extended school yr	13		3.00
01-6500-0-5770-1110-3501-600-ESY	Extended school yr	14		1.00
01-6500-0-5770-1110-3601-600-ESY	Extended school yr	15		25.00
01-6500-0-5770-1110-3602-600-ESY	Extended school yr	16		5.00
01-6500-0-5001-0000-8980-000-0000	Update Spec Ed	17		27,663.00
01-0000-0-0000-0000-8980-000-SPED	Update Spec Ed	18	27,663.00	
01-6500-0-5770-1190-5830-600-0000	Update Spec Ed	19		322.00
01-6500-0-5770-1130-5202-600-0000	Update Spec Ed	20	1,500.00	
01-6500-0-5770-1130-5830-600-0000	Update Spec Ed	21	5,054.00	
01-0000-0- - -9790- -	Update Spec Ed	22		27,663.00
		JE # BR18-00026 Totals	**58,070.00**	**58,070.00**

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Journal Entry # BR18-00015 through BR18-00039 **Effective 11/14/2017 through 12/7/2017**

Journal Entry # **BR18-00027** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/28/2017**

Created RKARLSRUD, 11/28/2017 Posted RKARLSRUD, 11/28/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update Spec Ed

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-1120-1149-600-0000	Update Spec Ed	1	6,000.00	
01-6500-0-5770-1120-5899-600-0000	Update Spec Ed	2		6,000.00
		JE # BR18-00027 Totals	**6,000.00**	**6,000.00**

Journal Entry # **BR18-00028** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/29/2017**

Created RKARLSRUD, 11/29/2017 Posted RKARLSRUD, 11/29/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update NWP

Account #	Comments	Line Seq	Debits	Credits
09-0000-0-1110-1000-1149-100-PNDE	NWP Principal's Discretionary	1		80.00
09-0000-0-1110-1000-3101-100-PNDE	NWP Principal's Discretionary	2		22.00
09-0000-0-1110-1000-3311-100-PNDE	NWP Principal's Discretionary	3		9.00
09-0000-0-1110-1000-3331-100-PNDE	NWP Principal's Discretionary	4		4.00
09-0000-0-1110-1000-3501-100-PNDE	NWP Principal's Discretionary	5		1.00
09-0000-0-1110-1000-3601-100-PNDE	NWP Principal's Discretionary	6		8.00
09-0000-0-1110-1000-4390-100-PNDE	Update NWP	7	344.00	
09-0000-0-0000-2700-2400-000-0000	NWP school admin	8	1.00	
09-0000-0-0000-2700-3202-000-0000	NWP school admin	9	1.00	
09-0000-0-0000-2700-3312-000-0000	NWP school admin	10		39.00
09-0000-0-0000-2700-3331-000-0000	NWP school admin	11	1.00	
09-0000-0-0000-2700-3332-000-0000	NWP school admin	12		9.00
09-0000-0-0000-2700-3401-000-0000	NWP school admin	13	2,327.00	
09-0000-0-0000-2700-3402-000-0000	NWP school admin	14	10,370.00	
09-0000-0-0000-2700-3421-000-0000	NWP school admin	15		5,018.00
09-0000-0-0000-2700-3422-000-0000	NWP school admin	16		8,364.00
09-0000-0-0000-2700-3431-000-0000	NWP school admin	17		1,019.00
09-0000-0-0000-2700-3432-000-0000	NWP school admin	18		1,698.00
09-0000-0-0000-2700-3441-000-0000	NWP school admin	19		168.00
09-0000-0-0000-2700-3442-000-0000	NWP school admin	20		280.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00028 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/29/2017**

Account #	Comments	Line Seq	Debits	Credits
09-0000-0-0000-2700-3451-000-0000	NWP school admin	21		13.00
09-0000-0-0000-2700-3452-000-0000	NWP school admin	22		21.00
09-0000-0-0000-2700-3502-000-0000	NWP school admin	23	1.00	
09-0000-0-0000-2700-3601-000-0000	NWP school admin	24	1.00	
09-0000-0-0000-3110-1200-000-0000	NWP counseling	25	1.00	
09-0000-0-0000-3110-3331-000-0000	NWP counseling	26	2.00	
09-0000-0-0000-3110-3401-000-0000	NWP counseling	27	4,217.00	
09-0000-0-0000-3110-3421-000-0000	NWP counseling	28		3,348.00
09-0000-0-0000-3110-3431-000-0000	NWP counseling	29		748.00
09-0000-0-0000-3110-3441-000-0000	NWP counseling	30		112.00
09-0000-0-0000-3110-3451-000-0000	NWP counseling	31		8.00
09-0000-0-0000-3110-3501-000-0000	NWP counseling	32	1.00	
09-0000-0-0000-3140-1230-000-504	NWP 504 meetings	33		35.00
09-0000-0-0000-3140-3101-000-504	NWP 504 meetings	34		5.00
09-0000-0-0000-3140-3331-000-504	NWP 504 meetings	35		1.00
09-0000-0-0000-3140-3601-000-504	NWP 504 meetings	36		1.00
09-0000-0-0000-8210-2200-000-0000	NWP custodial	37		10,948.00
09-0000-0-0000-8210-3202-000-0000	NWP custodial	38		1,699.00
09-0000-0-0000-8210-3312-000-0000	NWP custodial	39		678.00
09-0000-0-0000-8210-3332-000-0000	NWP custodial	40		159.00
09-0000-0-0000-8210-3402-000-0000	NWP custodial	41	5,377.00	
09-0000-0-0000-8210-3422-000-0000	NWP custodial	42		7,287.00
09-0000-0-0000-8210-3432-000-0000	NWP custodial	43		1,480.00
09-0000-0-0000-8210-3442-000-0000	NWP custodial	44		244.00
09-0000-0-0000-8210-3452-000-0000	NWP custodial	45		18.00
09-0000-0-0000-8210-3502-000-0000	NWP custodial	46		5.00
09-0000-0-0000-8210-3602-000-0000	NWP custodial	47		270.00
09-0000-0-0000-8210-2240-000-SUB	NWP custodial subs	48		5,000.00
09-0000-0-0000-8210-3202-000-SUB	NWP custodial subs	49		777.00
09-0000-0-0000-8210-3312-000-SUB	NWP custodial subs	50		310.00
09-0000-0-0000-8210-3332-000-SUB	NWP custodial subs	51		73.00
09-0000-0-0000-8210-3502-000-SUB	NWP custodial subs	52		3.00
09-0000-0-0000-8210-3602-000-SUB	NWP custodial subs	53		124.00
09-0000-0- - -9790- -	Update NWP	54	27,662.00	

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 — **Effective 11/14/2017 through 12/7/2017**

Journal Entry # **BR18-00028 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/29/2017**

Account #	Comments	Line Seq	Debits	Credits
		JE # BR18-00028 Totals	50,306.00	50,306.00

Journal Entry # **BR18-00029** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/29/2017**

Created RKARLSRUD, 11/29/2017 Posted RKARLSRUD, 11/29/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update NWP

Account #	Comments	Line Seq	Debits	Credits
09-0000-0-0000-8210-2230-000-XTRA	NWP cusotidal extra work	1		874.00
09-0000-0-0000-8210-3312-000-XTRA	NWP cusotidal extra work	2		54.00
09-0000-0-0000-8210-3332-000-XTRA	NWP cusotidal extra work	3		13.00
09-0000-0-0000-8210-3502-000-XTRA	NWP cusotidal extra work	4		1.00
09-0000-0-0000-8210-3602-000-XTRA	NWP cusotidal extra work	5		22.00
09-0000-0-1110-1000-1100-000-0000	NWP teachers	6		2,276.00
09-0000-0-1110-1000-3311-000-0000	NWP teachers	7		210.00
09-0000-0-1110-1000-2100-000-0000	NWP PA's	8		7,191.00
09-0000-0-1110-1000-3202-000-0000	NWP PA's	9		2,547.00
09-0000-0-1110-1000-3312-000-0000	NWP PA's	10		445.00
09-0000-0-1110-1000-3332-000-0000	NWP PA's	11		104.00
09-0000-0-1110-1000-3402-000-0000	NWP PA's	12	7,629.00	
09-0000-0-1110-1000-3432-000-0000	NWP PA's	13		392.00
09-0000-0-1110-1000-3442-000-0000	NWP PA's	14		378.00
09-0000-0-1110-1000-3452-000-0000	NWP PA's	15		28.00
09-0000-0-1110-1000-3502-000-0000	NWP PA's	16		3.00
09-0000-0-1110-1000-3602-000-0000	NWP PA's	17		178.00
09-0000-0-1110-1000-1130-000-0000	Update NWP	18	3,500.00	
09-0000-0-1110-1000-1130-000-CELT	NWP CELT testing	19		286.00
09-0000-0-1110-1000-3101-000-CELT	NWP CELT testing	20		41.00
09-0000-0-1110-1000-3331-000-CELT	NWP CELT testing	21		4.00
09-0000-0-1110-1000-3501-000-CELT	NWP CELT testing	22		1.00
09-0000-0-1110-1000-3601-000-CELT	NWP CELT testing	23		7.00
09-0000-0-1110-1000-1130-000-SGPD	NWP Prof Devel	24		888.00
09-0000-0-1110-1000-3101-000-SGPD	NWP Prof Devel	25		127.00
09-0000-0-1110-1000-3331-000-SGPD	NWP Prof Devel	26		12.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00029 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/29/2017**

Account #	Comments	Line Seq	Debits	Credits
09-0000-0-1110-1000-3601-000-SGPD	NWP Prof Devel	27		22.00
09-0000-0-1110-1000-1130-000-SGWW	NWP Writers Workshop	28		1,503.00
09-0000-0-1110-1000-3101-000-SGWW	NWP Writers Workshop	29		217.00
09-0000-0-1110-1000-3331-000-SGWW	NWP Writers Workshop	30		22.00
09-0000-0-1110-1000-3501-000-SGWW	NWP Writers Workshop	31		1.00
09-0000-0-1110-1000-3601-000-SGWW	NWP Writers Workshop	32		37.00
09-0000-0-1110-1000-1149-000-SUB	NWP teacher subs	33	5,000.00	
09-0000-0-1110-1000-3101-000-SUB	NWP teacher subs	34	722.00	
09-0000-0-1110-1000-3331-000-SUB	NWP teacher subs	35	73.00	
09-0000-0-1110-1000-3501-000-SUB	NWP teacher subs	36	3.00	
09-0000-0-1110-1000-3601-000-SUB	NWP teacher subs	37	125.00	
09-0000-0-1110-1000-1149-000-TIC	NWP TIC subs	38		1,500.00
09-0000-0-1110-1000-3101-000-TIC	NWP TIC subs	39		216.00
09-0000-0-1110-1000-3331-000-TIC	NWP TIC subs	40		22.00
09-0000-0-1110-1000-3501-000-TIC	NWP TIC subs	41		1.00
09-0000-0-1110-1000-3601-000-TIC	NWP TIC subs	42		37.00
09-0000-0-1110-1000-1149-000-SUBX	NWP subs other than sick	43		5,100.00
09-0000-0-1110-1000-3101-000-SUBX	NWP subs other than sick	44		736.00
09-0000-0-1110-1000-3331-000-SUBX	NWP subs other than sick	45		74.00
09-0000-0-1110-1000-3501-000-SUBX	NWP subs other than sick	46		3.00
09-0000-0-1110-1000-3601-000-SUBX	NWP subs other than sick	47		126.00
09-0000-0-1110-1000-1130-000-XTRA	NWP teacher extra work	48		5,100.00
09-0000-0-1110-1000-3101-000-XTRA	NWP teacher extra work	49		736.00
09-0000-0-1110-1000-3311-000-XTRA	NWP teacher extra work	50		74.00
09-0000-0-1110-1000-3501-000-XTRA	NWP teacher extra work	51		3.00
09-0000-0-1110-1000-3601-000-XTRA	NWP teacher extra work	52		126.00
09-1400-0-1110-1000-1100-000-ToRS	Transfer sal fr RS 1400 to 0000	53	2,276.00	
09-0000-0- - -9790- -	Update NWP	54	14,486.00	
09-1400-0- - -9790- -	Update NWP	55		2,276.00
		JE # BR18-00029 Totals	**33,814.00**	**33,814.00**

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Journal Entry # BR18-00015 through BR18-00039 — **Effective 11/14/2017 through 12/7/2017**

Journal Entry # **BR18-00030** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/29/2017**

Created RKARLSRUD, 11/29/2017 Posted RKARLSRUD, 11/29/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update EPA

Account #	Comments	Line Seq	Debits	Credits
09-1400-0-1110-1000-1100-000-ToRS	Update EPA	1		2,276.00
09-1400-0- - -9790- -	Update EPA	2	2,276.00	
		JE # BR18-00030 Totals	**2,276.00**	**2,276.00**

Journal Entry # **BR18-00031** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/29/2017**

Created RKARLSRUD, 11/29/2017 Posted RKARLSRUD, 11/29/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update NWP

Account #	Comments	Line Seq	Debits	Credits
09-0000-0-1110-1000-1100-000-0000	Update NWP	1	2,276.00	
09-0000-0- - -9790- -	Update NWP	2		2,276.00
		JE # BR18-00031 Totals	**2,276.00**	**2,276.00**

Journal Entry # **BR18-00032** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/29/2017**

Created RKARLSRUD, 11/29/2017 Posted RKARLSRUD, 11/29/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Property/Liability Insurance

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-7200-5450-600-0000	Increase Property Liability Insurance	1		33,525.00
09-0000-0-0000-2700-5450-000-0000	Property/Liability Insurance	2		1,743.00
01-0000-0- - -9790- -	Property/Liability Insurance	3	33,525.00	
09-0000-0- - -9790- -	Property/Liability Insurance	4	1,743.00	
		JE # BR18-00032 Totals	**35,268.00**	**35,268.00**

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR18-00015 through BR18-00039 — **Effective 11/14/2017 through 12/7/2017**

Journal Entry # **BR18-00033** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/30/2017**

Created RKARLSRUD, 11/30/2017 Posted RKARLSRUD, 11/30/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Update NWP revenue

Account #	Comments	Line Seq	Debits	Credits
09-0000-0-0000-0000-8550-000-0000	Mandate block grant	1		261.00
09-0000-0-0000-0000-8699-000-0000	Other revenue	2		3,000.00
09-0000-0- - -9790- -	Update NWP revenue	3	3,261.00	
	JE # BR18-00033 Totals		**3,261.00**	**3,261.00**

Journal Entry # **BR18-00034** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **11/30/2017**

Created RKARLSRUD, 11/30/2017 Posted RKARLSRUD, 11/30/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment One Time Mandate Reimbursement

Account #	Comments	Line Seq	Debits	Credits
09-0000-0-0000-0000-8550-000-MAND	One Time Mandate Reimbursement	1	15,669.00	
09-0000-0- - -9790- -	One Time Mandate Reimbursement	2		15,669.00
	JE # BR18-00034 Totals		**15,669.00**	**15,669.00**

Journal Entry # **BR18-00035** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/06/2017**

Created RKARLSRUD, 12/6/2017 Posted RKARLSRUD, 12/6/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Replace CBO employee cost with contracted

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-7200-2300-600-0000	Replace CBO employee cost with contracted	1	88,988.00	
01-0000-0-0000-7200-3202-600-0000	Replace CBO employee cost with contracted	2	13,821.00	
01-0000-0-0000-7200-3312-600-0000	Replace CBO employee cost with contracted	3	5,517.00	
01-0000-0-0000-7200-3332-600-0000	Replace CBO employee cost with contracted	4	1,290.00	
01-0000-0-0000-7200-3402-600-0000	Replace CBO employee cost with contracted	5	9,851.00	
01-0000-0-0000-7200-3502-600-0000	Replace CBO employee cost with contracted	6	45.00	
01-0000-0-0000-7200-3602-600-0000	Replace CBO employee cost with contracted	7	2,207.00	
01-0000-0-0000-7200-5835-104-0000	Replace CBO employee cost with contracted	8		10,159.00
01-0000-0-0000-7200-5835-600-0000	Replace CBO employee cost with contracted	9		10,159.00

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00015 through BR18-00039 Effective 11/14/2017 through 12/7/2017

Journal Entry # **BR18-00035 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/06/2017**

Account #	Comments	Line Seq	Debits	Credits
05-0000-0-0000-7200-5835-000-0000	Replace CBO employee cost with contracted	10		10,159.00
04-0000-0-0000-7200-5835-000-0000	Replace CBO employee cost with contracted	11		10,159.00
09-0000-0-0000-7200-5835-000-0000	Replace CBO employee cost with contracted	12		10,159.00
01-0000-0-0000-7200-5835-104-0000	Replace CBO employee cost with contracted	13		3,586.00
01-0000-0-0000-7200-5835-600-0000	Replace CBO employee cost with contracted	14		3,584.00
05-0000-0-0000-7200-5835-000-0000	Replace CBO employee cost with contracted	15		3,586.00
04-0000-0-0000-7200-5835-000-0000	Replace CBO employee cost with contracted	16		3,586.00
09-0000-0-0000-7200-5835-000-0000	Replace CBO employee cost with contracted	17		3,586.00
01-0000-0- - -9790- -	Replace CBO employee cost with contracted	18		94,231.00
04-0000-0- - -9790- -	Replace CBO employee cost with contracted	19	13,745.00	
05-0000-0- - -9790- -	Replace CBO employee cost with contracted	20	13,745.00	
09-0000-0- - -9790- -	Replace CBO employee cost with contracted	21	13,745.00	
		JE # BR18-00035 Totals	**162,954.00**	**162,954.00**

Journal Entry # **BR18-00036** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/06/2017**

Created RKARLSRUD, 12/6/2017 Posted RKARLSRUD, 12/6/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Developer Fees

Account #	Comments	Line Seq	Debits	Credits
25-0000-0-0000-0000-8660-000-0000	Developer Fee Fund interest	1	2,000.00	
25-0000-0-0000-0000-8681-000-0000	Developer Fees revenue	2	334,342.00	
25-0000-0-0000-7200-5800-000-0000	Developer Fee Study	3		1,500.00
25-0000-0-0000-7200-5800-000-0000	Bus facility lease payment	4		3,000.00
25-0000-0- - -9790- -	Developer Fees	5		331,842.00
		JE # BR18-00036 Totals	**336,342.00**	**336,342.00**

Journal Entry # **BR18-00037** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/06/2017**

Created RKARLSRUD, 12/6/2017 Posted RKARLSRUD, 12/6/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Mandate Cost revenue

Account #	Comments	Line Seq	Debits	Credits

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 11/14/2017, Ending Transaction Date = 12/7/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR18-00015 through BR18-00039			Effective 11/14/2017 through 12/7/2017	
01-0000-0-0000-0000-8550-000-0000	Mandate Cost revenue	1	885.00	
04-0000-0-0000-0000-8550-000-0000	Mandate Cost revenue	2	469.00	
05-0000-0-0000-0000-8550-000-0000	Mandate Cost revenue	3	746.00	
01-0000-0-0000-0000-8550-000-MAND	One-Time Mandate Cost revenue	4	50,253.00	
04-0000-0-0000-0000-8550-000-MAND	One-Time Mandate Cost revenue	5	42,269.00	
05-0000-0-0000-0000-8550-000-MAND	One-Time Mandate Cost revenue	6	61,418.00	
01-0000-0-1110-1000-5899-104-MAND	Mandate Cost revenue	7		50,253.00
04-0000-0-1110-1000-5899-000-MAND	Mandate Cost revenue	8		42,269.00
05-0000-0-1110-1000-5899-000-MAND	Mandate Cost revenue	9		61,418.00
01-0000-0- - -9790- -	Mandate Cost revenue	10		885.00
04-0000-0- - -9790- -	Mandate Cost revenue	11		469.00
05-0000-0- - -9790- -	Mandate Cost revenue	12		746.00
		JE # BR18-00037 Totals	156,040.00	156,040.00

Journal Entry # **BR18-00038** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/06/2017**

Created RKARLSRUD, 12/6/2017 Posted RKARLSRUD, 12/6/2017 Department BUSINESS

Requisition # Purchase Order # Batch #

Comment CBO for balance of year

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-7200-2300-600-0000	CBO for balance of year	1		112,500.00
01-0000-0-0000-7200-3332-600-0000	CBO for balance of year	2		1,631.00
01-0000-0-0000-7200-3502-600-0000	CBO for balance of year	3		56.00
01-0000-0-0000-7200-3602-600-0000	CBO for balance of year	4		2,790.00
01-0000-0- - -9790- -	CBO for balance of year	5	116,977.00	
		JE # BR18-00038 Totals	116,977.00	116,977.00

Journal Entry # BR18-00040 through BR18-00042 Effective 12/8/2017 through 12/8/2017

Journal Entry # **BR18-00040** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/08/2017**

Created RKARLSRUD, 12/8/2017 Posted RKARLSRUD, 12/8/2017 Department BUSINESS

Requisition # Purchase Order # Batch #

Comment Update LCFF

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-0000-8011-000-0000	Update LCFF	1		71,189.00
01-0000-0-0000-0000-8041-000-0000	Update LCFF	2	31,072.00	
01-0000-0-0000-0000-8096-000-0000	Update LCFF	3	2,182.00	
01-1400-0-0000-0000-8012-000-0000	Update LCFF	4		9,252.00
01-1400-0-1110-1000-1100-104-0000	Update LCFF	5	9,252.00	
01-0000-0-1110-1000-1100-104-0000	Update LCFF	6		9,252.00
04-0000-0-0000-0000-8011-000-0000	Update LCFF	7	6,055.00	
04-1400-0-0000-0000-8012-000-0000	Update LCFF	8	16,379.00	
04-1400-0-1110-1000-1100-000-0000	Update LCFF	9		16,379.00
04-0000-0-1110-1000-1100-000-0000	Update LCFF	10	16,379.00	
04-0000-0-0000-0000-8096-000-0000	Update LCFF	11	104,189.00	
05-0000-0-0000-0000-8011-000-0000	Update LCFF	12		227,015.00
05-1400-0-0000-0000-8012-000-0000	Update LCFF	13		64,650.00
05-1400-0-1110-1000-1100-000-0000	Update LCFF	14	64,650.00	
05-0000-0-0000-0000-8096-000-0000	Update LCFF	15		128,473.00
05-0000-0-1110-1000-1100-000-0000	Update LCFF	16		64,650.00
09-0000-0-0000-0000-8011-000-0000	Update LCFF	17		17,511.00
09-1400-0-0000-0000-8012-000-0000	Update LCFF	18		2,567.00
09-1400-0-1110-1000-1100-000-ToRS	Update LCFF	19	2,567.00	
09-0000-0-1110-1000-1100-000-ToRS	Update LCFF	20		2,567.00
09-0000-0-0000-0000-8096-000-0000	Update LCFF	21	11,070.00	
01-0000-0- - -9790- -	Update LCFF	22	47,187.00	
04-0000-0- - -9790- -	Update LCFF	23		126,623.00
05-0000-0- - -9790- -	Update LCFF	24	420,138.00	
09-0000-0- - -9790- -	Update LCFF	25	9,008.00	
		JE # BR18-00040 Totals	**740,128.00**	**740,128.00**

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 12/8/2017, Ending Transaction Date = 12/8/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # **BR18-00042** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/08/2017**

Created RKARLSRUD, 12/8/2017 Posted RKARLSRUD, 12/8/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment New student in an NPS

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5770-1180-5810-600-0000	New student in an NPS	1		40,442.00
01-6500-0-5001-0000-8980-000-0000	New student in an NPS	2	40,442.00	
01-0000-0-0000-0000-8980-000-SPED	New student in an NPS	3		40,442.00
01-0000-0- - -9790- -	New student in an NPS	4	40,442.00	
		JE # BR18-00042 Totals	**80,884.00**	**80,884.00**

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Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year = 2018, Starting Transaction Date = 12/8/2017, Ending Transaction Date = 12/8/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

043 - Piner-Olivet Union 4431283 Generated for Ruth Karlsrud (RKARLSRUD), Dec 9 2017 9:10AM

Journal Entry # BR18-00043 through BR18-00044 Effective 12/10/2017 through 12/11/2017

Journal Entry # **BR18-00043** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/10/2017**

Created RKARLSRUD, 12/10/2017 Posted RKARLSRUD, 12/10/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Syserco final payment

Account #	Comments	Line Seq	Debits	Credits
04-6230-0-0000-8500-6200-000-1617	Syserco final payment	1	38,381.00	
01-0000-0-0000-8500-6200-102-0000	Syserco final payment	2	10,000.00	
01-0000-0-0000-8500-6200-104-0000	Syserco final payment	3	10,500.00	
01-0000-0-0000-8500-6200-209-0000	Syserco final payment	4	33,000.00	
01-0000-0-0000-8500-6200-600-0000	Syserco final payment	5	370,573.00	
01-0000-0-0000-8500-6200-000-0000	Syserco final payment	6		20,916.00
04-6230-0-0000-8500-6200-000-0000	Syserco final payment	7		86,740.00
05-6230-0-0000-8500-6200-000-0000	Syserco final payment	8		47,135.00
01-6230-0-0000-0000-8590-000-0000	Prop 39 revenue	9	51,856.00	
04-6230-0-0000-0000-8590-000-0000	Prop 39 revenue	10	52,207.00	
05-6230-0-0000-0000-8590-000-0000	Prop 39 revenue	11	53,263.00	
01-6230-0-0000-8500-5830-104-0000	Syserco final payment	12		2,850.00
01-6230-0-0000-8500-6290-104-0000	Syserco final payment	13		998.00
01-6230-0-0000-8500-6290-109-0000	Syserco final payment	14		998.00
04-6230-0-0000-8500-5830-000-0000	Syserco final payment	15		2,850.00
04-6230-0-0000-8500-6290-000-0000	Syserco final payment	16		998.00
05-6230-0-0000-8500-5830-000-0000	Syserco final payment	17		5,130.00
05-6230-0-0000-8500-6290-000-0000	Syserco final payment	18		998.00
01-6230-0-0000-8500-6200-000-0000	Syserco final payment	19		99,952.00
01-0000-0- - -9790- -	Syserco final payment	20		403,157.00
01-6230-0- - -9790- -	Syserco final payment	21	52,942.00	
	JE # BR18-00043 Totals		**672,722.00**	**672,722.00**

Journal Entry # **BR18-00044** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/11/2017**

Created RKARLSRUD, 12/11/2017 Posted RKARLSRUD, 12/11/2017 Department BUSINESS
Requisition # Purchase Order # Batch #

Comment Prop 39 rev/exp

Account #	Comments	Line Seq	Debits	Credits
09-6230-0-0000-0000-8590-000-0000	Prop 39 rev/exp	1	42,435.00	

Selection Grouped by Journal Entry Number, (Org = 43, Fiscal Year IN ('2018'), Starting Transaction Date = 12/10/2017, Ending Transaction Date = 12/11/2017, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

ESCAPE ONLINE

Journal Entry # BR18-00043 through BR18-00044 Effective 12/10/2017 through 12/11/2017

Journal Entry # **BR18-00044 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2018** Transaction Date **12/11/2017**

Account #	Comments	Line Seq	Debits	Credits
09-6230-0-0000-8500-5830-000-0000	Prop 39 rev/exp	2		42,435.00
		JE # BR18-00044 Totals	**42,435.00**	**42,435.00**
		Piner-Olivet Union Totals	**715,157.00**	**715,157.00**

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ROSE R. BURCINA
EXECUTIVE DIRECTOR
CALIFORNIA LICENSE 0B24780

RESIG
REDWOOD EMPIRE SCHOOLS' INSURANCE GROUP
Serving schools since 1979

(707) 836-0779
(707) 836-9079 ADMIN.FAX
(707) 836-8671 BENEFITS FAX
(707) 836-9479 W/C FAX

October 23, 2017

MEMORANDUM

TO: Executive Committee

FROM: Rose R. Burcina, Executive Director

SUBJECT: Public Self-Insurer's Annual Report 2016-2017

RESIG is self-funded for workers' compensation claims and retains the liability for all workers' compensation claims for past years. RESIG is required to report to the Department of Industrial Relations (DIR) details of these claims annually. Attached is a copy of the summary portion of the 2016-2017 report.

Member Districts are required to advise the governing board, before December 31, 2017, of the amount of total liabilities reported (Labor Code 3702.6(b)). This total undiscounted amount is $12,769,090 as of June 30, 2017. RESIG has sufficient funds to pay all of these outstanding liabilities. Member Districts are also required to report whether the funding of these liabilities in in compliance with GASB 10 standards; RESIG's accountants have certified compliance.

This does not require any action by RESIG's Member Districts' Board of Trustees. RESIG recommends that the report be placed on the agenda as an informational item, as part of the superintendent's report, or simply as part of the consent calendar to be received and filed.

State of California

Department of Industrial Relations

STATE OF CALIFORNIA

OFFICE OF SELF INSURANCE PLANS

Public Self Insurers ER Annual Report

For Fiscal Year 2016-17

October 19, 2017

Redwood Empire Schools Insurance Group

5760 Skylane Blvd, Ste 100

Windsor, CA 95492 9742

Form AR-2 (1-2016)

State of California

Employer

General Information:

Certificate Number	5536	**Period Of Report**	Annual
(Period) From	07/01/2016	**(Period) To**	06/30/2017

Master Certificate Holder:

Name	Redwood Empire Schools Insurance Group		
Address 1	5760 Skylane Blvd, Ste 100		
Address 2		**FTIN**	68-0019280
City	Windsor	**State** CA	**Zip** 95492 9742
State of Incorporation			

Affiliates:

	Full Legal Name	Subsidiaries Affiliate Certificate Number	State
1)	Alexander Valley Union School District	5536-001	
2)	West Sonoma County Union High School District	5536-002	
3)	Bellevue Union School District	5536-003	
4)	Bennett Valley Union School District	5536-004	
5)	Cloverdale Unified School District	5536-005	
6)	Shoreline Unified School District	5536-0058	
7)	Cotati-Rohnert Park Unified School District	5536-006	
8)	Dunham School District	5536-007	
9)	Gravenstein Union School District	5536-008	
10)	Liberty School District	5536-009	
11)	Mark West Union School District	5536-010	
12)	Montgomery School District	5536-011	
13)	Oak Grove Union School District	5536-012	
14)	Old Adobe Union School District	5536-013	
15)	Rincon Valley Union School District	5536-014	
16)	Sebastopol Union Elementary School District	5536-015	
17)	Sonoma County Office of Education	5536-017	
18)	Sonoma Valley Unified School District	5536-018	
19)	Twin Hills Union School District	5536-019	
20)	Waugh School District	5536-020	
21)	Forestville Union School District	5536-021	
22)	Wilmar Union School District	5536-022	
23)	Piner-Olivet Union School District	5536-023	
24)	Windsor Unified School District	5536-026	
25)	Santa Rosa Elementary School District	5536-027	

State of California

Subsidiaries: (continued...)

	Full Legal Name	Subsidiaries Affiliate Certificate Number	State
26)	Santa Rosa High School District	5536-028	
27)	Harmony Union School District	5536-029	
28)	Petaluma City Union School District	5536-030	
29)	Petaluma City Joint Union High School District	5536-031	
30)	Guerneville School District	5536-032	
31)	Two Rock Union School District	5536-033	
32)	Cinnabar School District	5536-034	
33)	Geyserville Unified School District	5536-035	
34)	Monte Rio Union School	5536-036	
35)	Fort Ross School District	5536-037	
36)	Wright Elementary School District	5536-038	
37)	West Side Union School District	5536-039	
38)	Horicon School District	5536-040	
39)	Kenwood Elementary School District	5536-041	
40)	Roseland School District	5536-042	
41)	Kashia School District	5536-043	
42)	West County Transportation Agency	5536-044	
43)	Redwood Empire School Insurance Group	5536-045	
44)	Healdsburg Unified School District	5536-046	
45)	Sebastopol Independent Charter School	5536-047	
46)	Sonoma Charter School	5536-048	
47)	Santa Rosa Education Cooperative	5536-049	
48)	Piner Olivet Charter School	5536-050	
49)	Live Oak Charter School	5536-053	
50)	Russian River Charter School	5536-056	
51)	Woodland Star Charter School	5536-057	

State of California

During the reporting period of this report, has there been any of the following with respect to the Master Certificate Holder for any affiliate?

None

Any additions to the Self Insurance Program?

None

Employment and wages paid in current fiscal year:

Number of Employees	14,259
Total Wages and Salaries Paid	$477,196,324

Addressed Correspondence For Related Self-Insurance Matters:

Company Name	Redwood Empire Schools' Insurance Group		
Name	Chris Spencer	**Title**	WC Claims Manager
Phone	(707) 836-0779	**Fax**	(707) 836-9479
Email Address	cspencer@resig.org		
Address 1	5760 Skylane Blvd. #100		
Address 2			
City	Windsor	**State** CA	**Zip** 95492
Web Site			

TPA Adjusting Locations:

Has there been a change in TPA Adjusting Locations during this reporting period that has not yet been reported to OSIP? No

Have you added any new TPA Adjusting Locations during this reporting period that has not yet been reported to OSIP? No

Record Storage:

Are there open and closed claims stored at a location other than the adjusting location? No

Insurance Coverage:

1) During this reporting period, does your company maintain a standard workers' compensation insurance policy to cover any of your California liabilities? No

2) During this reporting period, does your company have a specific excess workers' compensation policy in force to cover any of your California liabilities? Yes

	Insurance Company Name	Policy Number	Policy Issue Date
1)	Safety National Corporation	SP4050777	07/01/2016

Attachment 20171018152532702.pdf

3) Do you carry an aggregate(stop loss) workers' compensation insurance policy? No

State of California

Certification By Company Officer:

Company Name	Redwood Empire Schools' Insurance Group		
Name	Chris Spencer	**Title**	WC Claims Manager
Phone	(707) 836-0779	**Fax**	(707) 836-9479
Email Address	cspencer@resig.org		
Address 1	5760 Skylane Blvd. #100		
Address 2			
City	Windsor	**State** CA	**Zip** 95492

Name of Person Legally Responsible for this Electronic Signature:

Christopher N. Spencer (Date/Time of Signature) - 10/18/2017 16:04

State of California

Report Location Number:	Identification of Location	Certificate Holder
5536-05-157	REDWOOD EMPIRE SCHOOLS INSURANCE GROUP at SANTA ROSA	Redwood Empire Schools Insurance Group

CASES AND BENEFITS (to the nearest dollar) — From Date- 07/01/2016 — To Date- 06/30/2017

		Incurred Liability		Paid To Date		Future Liability	
Date	#	Indemnity	Medical	Indemnity	Medical	Indemnity	Medical
1) Cases open as of 06/30/2017 reported prior to 2012/13	186	$5,537,833	$14,074,988	$4,634,534	$8,278,437	$903,299	$5,796,551
2) Open and closed Liabilities							
A) All Cases reported in 2012/13	167	$955,875	$2,040,365	$921,611	$1,165,548	$34,264	$874,817
2012/13 Cases open	27	$428,695	$1,363,042	$394,431	$488,225	$34,264	$874,817
B) All Cases reported in 2013/14	175	$1,225,555	$1,906,390	$978,329	$1,087,331	$247,226	$819,059
2013/14 Cases open	31	$815,721	$1,502,162	$568,495	$683,103	$247,226	$819,059
C) All Cases reported in 2014/15	144	$1,390,693	$2,316,410	$961,590	$1,016,616	$429,103	$1,299,794
2014/15 Cases open	44	$1,141,154	$2,082,860	$712,051	$783,066	$429,103	$1,299,794
D) All Cases reported in 2015/16	125	$902,838	$1,426,295	$541,647	$576,550	$361,191	$849,745
2015/16 Cases open	46	$746,645	$1,283,309	$385,454	$433,564	$361,191	$849,745
E) All Cases reported in 2016/17	137	$513,688	$1,150,386	$262,897	$247,136	$250,791	$903,250
2016/17 Cases open	87	$438,893	$1,114,554	$188,102	$211,304	$250,791	$903,250

	$ Indemnity	$ Medical
SUBTOTAL	$2,225,874	$10,543,216
3) Estimate Future Liability (Indemnity Plus Medical) TOTAL		$12,769,090

4) Total Benefits Paid During 2016/17 (Including all case expenditures). The indemnity amount includes the amount of LC § 4800/4850 benefits paid for the year (total of Lines 11 and 12)	$ Indemnity: $1,151,682	$ Medical: $1,718,280

5) Number of MEDICAL-ONLY Cases Reported in 2016/17	0
6) Number of INDEMNITY Cases Reported in 2016/17	137
7) Total of 5 and 6 (Also entered in 2E above)	137
8) Total Number of open Indemnity Cases (All Years)	394
9) Number of Fatality Cases Reported In 2016/17	0
10) (a) Number of FY 2016/17 claims for which the employer or administrator was notified of representation by an attorney or legal representative in 2016/17	0
10) (a) Number of non-FY 2016/17 claims for which the employer or administrator was notified of representation by an attorney or legal representative in 2016/17	0
11) Amount from salary continuation payments made pursuant to LC § 4800/4850 that is in excess of the applicable temporary disability rate for the period paid.	$0
12) Amount from salary continuation payments made pursuant to LC § 4800/4850 capped at the temporary disability rate for the period paid.	$0

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ALL Open Indemnity Claims (by reporting and by year) reported and with claims: CA Open Indemnity List 2017.pdf

Dual Jurisdiction Claims

Please note that California Labor Code Section 3702.2(b) requires that "... the annual report of a self-insured employer who has self-insured both state and federal workers' compensation liability shall also be set forth (1) amount of all compensation liability incurred, paid-to-date, the estimated future liability under both this chapter and under the federal longshore and Harbor Worker's Compensation Act (33 U.S.C Sec. 901 et seq.), and (2) the identity and the amount of the security deposit securing the employer's liability under state and federal self-insured programs."

Accordingly, please indicate all California exposure on your Self Insurer's Annual Report, and, in addition identify each Claim with dual jurisdiction on Separate List of Open Idemnity Claims. For those claims, indicate the incurred, paid-to-date, and estimated future liabilities for federal exposure. Please also indicate the amount and the type of security deposit securing those claims.

Instructions To Claims Administrator For Specific Excess Insurance

The TPA should provide a sum of the unpaid excess carrier excess liability under "Calculation of Specific Excess Coverage Entry for the Annual Reports".
In addition, provide a list of claims for which specific excess credit is being claimed. This may be provided as a spreadsheet. Indicate in the list of claims the following information:

The list shall include the name of the claimant, claim number, date of injury, description of injury, carrier name and policy number, policy coverage period, retention level of policy and paid to date in indemnity or medical benefits, and the estimated future liability of the claim minus the total unpaid employer retention, which equals the total unpaid carrier liability, whether the claim has been reported to a carrier, if the claim has been accepted by the carrier, if the carrier has denied any part of the liability of the claim.

Refer to OSIP website for sample format of the Excess Credit Calculation form.

Calculation Of Specific Excess Coverage Entry For Annual Reports:

Enter the sum of the total unpaid carrier excess liability claimed from the "Specific Excess Insurance Policy Coverage". If none enter "0". $ 0

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Certification

Administrating Agency's Certificate Number 157

☐ **Or Self Administered**

I declare under penalty of perjury that I have prepared or caused this report to be prepared and I have examined this liabilities report to be prepared and I have examined this liabilities report of this self insurer's worker's compensation liabilities. To the best of my knowledge and belief this report is true, correct and complete with respect to the worker's compensation liabilities incurred and paid. I further declare under the penalty of perjury that the estimates of future liability of worker's compensation claims made in this report reflect the administrator's best judgement as to the future liability of claims, using prevailing industry standards, and the signatory intends Self Insurance Plans to rely upon the representation.

Agency Name	REDWOOD EMPIRE SCHOOLS INSURANCE GROUP		
Name	Chris Spencer		
Phone	(707) 836-0779	**Fax**	
Email Address	cspencer@resig.org		
Address 1	5760 Skylane Blvd., Ste 100		
Address 2			
City	Windsor	**State** CA	**Zip** 95492

Name of Person Legally Responsible for this Electronic Signature:

Christopher N Spencer (Date/Time of Signature) - 10/19/2017 12:58

PINER-OLIVET SCHOOL DISTRICT
ANNUAL ACCOUNTING OF DEVELOPER FEES (FUND 25)
FISCAL YEAR 2016-17

The fee collected in 2016-17 was $2.42 per square foot for residential development and $.39 per square foot for commercial development.

FINANCIAL REPORT-FUND 25

Beginning Balance			306,868.81
Revenue			
Redevelopment agency transfer	14.49		
Interest earnings	3,461.78		
Mitigations fees collected	131,926.24		
Total Revenue		135,402.51	
Expenditures			
Olivet	0		
Schaefer	0		
Jack London/POCS	0		
Northwest Prep	0		
District- Wide			
Transportation facility lease	2,801.22		
Total Expenditures		2,801.22	
Net Revenue			132,601.29
Ending Balance			**439,470.10**

PINER-OLIVET UNION SCHOOL DISTRICT

INDEPENDENT CONTRACTOR AGREEMENT

This AGREEMENT is hereby entered into between the Governing Board of the Piner-Olivet and Piner Olivet Charter School District, hereinafter referred to as "DISTRICT," OR "BOARD" and GG Andrade Atlas, Leadership Consulting, Inc., hereinafter referred to as "CONTRACTOR."

1. Services. CONTRACTOR provide the following services: School Renewal Project Staff Development meeting facilitation, leadership coaching

2. Term. CONTRACTOR shall commence providing services under this AGREEMENT on Aug 1, 2017, and will continue through June 30, 2018 subject to revision and renewal with BOARD approval in subsequent years.

3. Compensation. DISTRICT agrees to pay CONTRACTOR for services satisfactorily rendered pursuant to this AGREEMENT a total fee not to exceed _____ Dollars ($ 8,125 - District $2,000 Charter), DISTRICT shall pay CONTRACTOR according to the following terms and conditions: Monthly invoices submitted $125 per hour.

4. Expenses. DISTRICT shall not be liable to CONTRACTOR for any costs or expenses paid or incurred by CONTRACTOR in performing services for DISTRICT.

5. Independent Contractor. CONTRACTOR, in the performance of this AGREEMENT, shall be and act as an independent contractor. CONTRACTOR understands and agrees that he/she and all of his/her employees shall not be considered officers, employees or agents of the DISTRICT, and are not entitled to benefits of any kind or nature normally provided employees of the DISTRICT and/or to which DISTRICT'S employees are normally entitled, including, but not limited to, State

Unemployment Compensation, Workers' Compensation, Health and Welfare Benefits, Paid Vacation, Retirement Program Participation, or any other employee benefits. CONTRACTOR assumes the full responsibility for the acts and/or omissions of his/her employees or agents as they relate to the services to be provided under this AGREEMENT. CONTRACTOR shall assume full responsibility for payment of all federal, state, and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to CONTRACTOR and CONTRACTOR'S employees.

6. Materials. CONTRACTOR shall furnish, at his/her own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this AGREEMENT. CONTRACTOR'S services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of his/her profession.

7. Taxes. Federal Internal Services regulations require that school districts report all payments to individuals for CONTRACTOR services. CONTRACTOR agrees to file federal and state tax returns and pay all applicable state and federal taxes on amounts paid pursuant to this AGREEMENT. In the event DISTRICT is audited for compliance regarding any applicable taxes, CONTRACTOR agrees to furnish DISTRICT with proof of payment of taxes on these earnings.

8. Indemnification:

(a) CONTRACTOR shall indemnify, defend with counsel acceptable to DISTRICT, and hold harmless to the full extent permitted by law, DISTRICT and its Board of Trustees, officers, agents, employees and volunteers from and against any and all liability, loss, damage, claims, expenses and costs (including, without limitation, attorney fees and costs and fees of litigation) (collectively, "Liability") of every nature arising out of or in connection with CONTRACTOR'S performance or failure to perform its obligations under this AGREEMENT, including any intentional or willful misconduct by the CONTRACTOR, except such Liability caused by the active negligence, sole negligence or willful misconduct of the DISTRICT. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or

compensation payable to or for CONTRACTOR or its agents under workers' compensation acts, disability benefit acts, or other employee benefit acts.

b) CONTRACTOR shall be liable to DISTRICT for any loss or damage to DISTRICT property arising from or in connection with CONTRACTOR'S performance hereunder.

9. Insurance: With respect to the performance of work under this AGREEMENT, CONTRACTOR shall maintain and shall require all of its subcontractors, if any, to maintain insurance as indicated below:

(a) __*Required*/✓*Not Required:* Worker's compensation insurance with statutory limits as required by the Labor Code or the State of California. The policy shall be endorsed with the following specific language: "This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to the DISTRICT."

(b) __*Required*/✓*Not Required:* Commercial or Comprehensive General Liability insurance covering bodily injury and property damage using an occurrence policy form, in an amount no less than $1,000,000 per occurrence, $2,000,000 aggregate. Such insurance shall include, but not be limited to: premises and operations liability, independent contractor's liability, and personal injury liability.

(c) __*Required*/✓*Not Required:* Automobile liability insurance covering bodily injury and property damage in an amount no less than $1,000,000 combined single limit for each occurrence. Such insurance shall include coverage for owned, hired, and nonowned vehicles.

(d) Each such comprehensive or commercial general liability and automobile liability insurance policy shall be endorsed with the following specific language:

(1) DISTRICT, its officers and employees, is named as additional insured for all liability arising out of the operations by or on behalf of the named insured in the performance of this AGREEMENT.

(2) The inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, and the coverage afforded shall apply as though separate policies had been issued to each insured, but the inclusion of more than one insured shall not operate to increase the limits of the company's liability.

(3) The insurance provided herein is primary coverage to DISTRICT with respect to any insurance or self-insurance programs maintained by DISTRICT and no insurance held or owned by DISTRICT shall be called upon to contribute to a loss.

(4) This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to DISTRICT.

(e) __*Required*/ ✓*Not Required:* Professional Liability (Errors and Omissions) Insurance for all activities of the CONTRACTOR arising out of or in connection with this AGREEMENT is an amount no less than $1,000,000 combined single limit for each occurrence endorsed with the following specific language: "This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to DISTRICT."

(f) Documentation: The following documentation shall be submitted to the DISTRICT:

(1) Properly executed certificates of insurance clearly evidencing all coverages, limits, and endorsements required above. The certificates shall be submitted prior to commencement of services under this AGREEMENT.

(2) Signed copies of the specified endorsements for each policy. Said endorsement copies shall be submitted within thirty (30) days of execution of this AGREEMENT.

(3) Upon DISTRICT'S written request, certified copies of insurance policies. Such policy copies shall be submitted within thirty (30) days of DISTRICT'S request.

(g) Policy Obligations: CONTRACTOR'S indemnity and other obligations shall not be limited by the foregoing insurance requirements.

(h) Material Breach: If CONTRACTOR, for any reason, fails to maintain insurance coverage which is required pursuant to this AGREEMENT, the same shall be deemed a material breach of contract. DISTRICT, at its sole option, may terminate this AGREEMENT and obtain damages from the CONTRACTOR resulting from the breach. Alternatively, DISTRICT may purchase such required insurance coverage, and without further notice to CONTRACTOR, County may deduct from sums due to CONTRACTOR any premium costs advanced by DISTRICT for such insurance. These remedies shall be in addition to any other remedies available to DISTRICT.

10. Termination:

(a) DISTRICT or CONTRACTOR may terminate this AGREEMENT by giving thirty (30) calendar days written notice to CONTRACTOR. In the event DISTRICT elects to terminate the AGREEMENT without cause, it shall pay CONTRACTOR for services rendered to such date.

(b) If either party fails to perform any of its obligations hereunder, within the time and in the manner hereunder provided or otherwise violates any of the terms of the AGREEMENT, either party may terminate this AGREEMENT by giving written notice of such termination, stating the reason for such termination. In such event, CONTRACTOR shall be entitled to receive payment for all services satisfactorily rendered provided, however, that there shall be deducted from such amount the amount of liquidated damages, if any, sustained by DISTRICT by virtue of any breach of the AGREEMENT by CONTRACTOR.

11. Fingerprints. The DISTRICT has considered the totality of the services to be provided under this AGREEMENT and has determined that CONTRACTOR and CONTRACTOR'S employees [_____are subject] [_✓_ are not subject] to the fingerprinting requirements of Education Code section 45125.1. CONTRACTOR shall submit fingerprints for review by the Department of Justice and authorize DISTRICT to receive subsequent arrest and conviction notifications.

12. Confidentiality. CONTRACTOR acknowledges the protections afforded to student health and related information under regulations adopted pursuant to the Health Insurance Portability and Accountability Act of 1996 (HIPAA), student records under the Family Educational Rights and privacy Act (FERPA), and under provisions of state law relating to privacy. CONTRACTOR shall ensure that all activities undertaken pursuant to this AGREEMENT comply with these requirements.

13. Assignment. The obligations of the CONTRACTOR pursuant to this AGREEMENT shall be performed solely by CONTRACTOR and shall not be assigned or transferred by the CONTRACTOR to any third party or employee/agent of CONTRACTOR without the DISTRICT'S prior written consent.

14. Compliance with Applicable Laws. The services completed herein must meet the approval of the DISTRICT and shall be subject to the DISTRICT'S general right of inspection to secure the satisfactory completion thereof. CONTRACTOR agrees to comply with all federal, state, and local laws, rules, regulations, and ordinances that are now or may in the future become applicable to CONTRACTOR, CONTRACTOR'S business, equipment, and personnel engaged in operations covered by this AGREEMENT or accruing out of the performance of such operations.

15. Permits/Licenses. CONTRACTOR shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this AGREEMENT.

16. Entire AGREEMENT/Amendment. This AGREEMENT and any attachments constitute the entire AGREEMENT among the parties to it and supersede any prior or contemporaneous understanding or AGREEMENT with respect to the

services contemplated, and may be amended only by a written amendment executed by both parties.

17. Notice. All notices or demands to be given under this AGREEMENT by either to the other shall be in writing and given either by (a) personal service or (b) by postage prepaid U.S. Mail, registered or certified, return receipt requested. Service of notice or demand shall be considered given when received if personally served or, if mailed, on the second day after deposited at any U.S. Post Office. The address to which notices or demands may be given by either party may be changed by written notice given in accordance with the notice provisions of this section. At the date of this AGREEMENT, the addresses of the parties are as follows:

DISTRICT:

Pine-Olivet School District

CONTRACTOR:

18. Severability. If any term, condition or provision of this AGREEMENT is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

19. Governing Law. The terms and conditions of this AGREEMENT shall be governed by the laws of the State of California with venue in _____ County, California, and no other place.

THIS AGREEMENT IS ENTERED INTO THIS __ DAY OF _____, 201_.

DISTRICT

By:_____
Signature

CONTRACTOR

By:_____
Signature