

WILLITS UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
Regular Meeting
Willits High School Media Center
299 North Main Street, Willits, California
Wednesday, January 9, 2019
Closed Session-4:30
Open Session – 5:00 p.m.

Public Comments- Individuals may address the Board on regular session agenda items at the time they are under consideration.

Agenda

1. Call Meeting to Order
2. Agenda Approval
3. Public Comments on Closed Session Items
4. Recess to Closed Session
 - A. Consideration of Stipulated Agreement, Case Number 2018/19-1 (G.C. 54957)
5. Reconvene to Open Session
6. Report out of Closed Session
7. Flag Salute
8. Informational
 - A. Retirement Recognition (1)
 - B. *Presentation of 2017/18 Final Audit: Christy White Associates
9. WTA Comments
10. CSEA Comments
11. Superintendent Comments
12. Board Comments
13. Action Discussion
 - A. Public Comment on Consent Agenda Items
 - B. Consent Agenda
 - 1) *Minutes of the Regular Meeting held on December 5, 2018
 - 2) *Minutes of the Regular Meeting held on December 12, 2018
 - 3) *Approval of Employee Status Changes
 - 4) *Warrant Registers from November 29, 2018 through December 31, 2018
 - 5) *Approval of Quarterly Williams Report-2nd Quarter
 - 6) *Approval of FIT Reports (6)
 - 7) *Approval of School Accountability Report Cards (6)
 - C. *Approval of 2017/18 Final Audit Report
 - D. *Approval of Skipping Criteria with Shared Seniority Dates as presented

E. PUBLIC HEARING-WUSD SUNSHINE PROPOSAL TO WTA 5:45 Government Code 3547 requires that the proposal of the District to the WTA be presented in a public hearing to seek public input on the proposal. This process is called “sunshining”. Once this process is completed, negotiations can begin. *The Board of Trustees encourages public input.*

- F. Adoption of WUSD Sunshine Proposal to WTA for Contract Negotiations
- G. WTA Sunshine Proposal to WUSD for Contract Negotiations

H. PUBLIC HEARING-WUSD SUNSHINE PROPOSAL TO CSEA 5:46 Government Code 3547 requires that the proposal of the District to the CSEA be presented in a public hearing to seek public input on the proposal. This process is called “sunshining”. Once this process is completed, negotiations can begin. *The Board of Trustees encourages public input.*

- I. Adoption of the WUSD Sunshine Proposal to CSEA for Contract Negotiations
- J. CSEA Sunshine Proposal to WUSD for Contract Negotiations
- K. *Acknowledgement of First Read on Revised Board Policy BP 6142.3, Civic Education
- L. *Acknowledgement of First Read on Revised Board BP/AR 6145.2, Athletic Competition
- M. *Acknowledgement of First Read on Revised Board Policy BP/AR 6152.1, Placement in Mathematics Courses
- N. *Acknowledgement of First Read on Revised Board Policy BP 6170.1, Transitional Kindergarten
- O. *Acknowledgement of First Read on Revised Board Policy BP/AR 6178, Career Technical Education
- P. *Acknowledgement of First Read on Revised BP 6190, Evaluation of the Instructional Program

- Q. *Acknowledgement of First Read on Revised BB 9110, Terms of Office
14. Public Comments for Items Not on the Agenda
 15. Agenda items for the Next Regular Meeting
 16. Adjournment

*Agenda Packet & Supporting Documents Notice: The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the scheduled meeting, can be viewed at the Willits Unified School District- Reception Desk; located at 1277 Blosser Lane, Willits, CA. For more information please call (707) 459-5314. *Items so marked have supporting documents which have been distributed to the Board of Education. An extra copy is available upon request. ADA Compliance Notice: Willits Unified School District adheres to the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact the Superintendent, (707) 459-5314. All efforts will be made for reasonable accommodations.*

WILLITS UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
Regular Meeting
Willits High School Media Center
299 North Main Street, Willits, California
Wednesday, January 9, 2019
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Open Session – 5:00 p.m.

Public Comments- Individuals may address the Board on regular session agenda items at the time they are under consideration.

Agenda Analysis

1. Call Meeting to Order
2. Agenda Approval

The Board reserves the right to change the Agenda order unless a specified time is listed for an item.

3. Public Comments on Closed Session Items
4. Recess to Closed Session
 - A. Consideration of Stipulated Agreement, Case Number 2018/19-1 (G.C. 54957)
5. Reconvene to Open Session
6. Report Out of Closed Session
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 - A. Retirement Recognition (1)
 - B. *Presentation of 2017/18 Final Audit: Christy White Associates
9. WTA Comments
10. CSEA Comments
11. Superintendent Comments
12. Board Comments
13. Action Discussion
 - A. Public Comment on Consent Agenda Items
 - B. Consent Agenda

These items are routine in nature and do not typically require Board discussion.

- 1) *Minutes of the Regular Meeting held on December 5, 2018

Recommendation: Administration recommends the approval of the Minutes of the Regular Meeting held on December 5, 2018

Attachments: Yes

- 2) *Minutes of the Regular Meeting held on December 12, 2018

Recommendation: Administration recommends the approval of the Minutes of the Regular Meeting held on December 12, 2018

Attachments: Yes

- 3) *Employee Status Changes

Recommendation: Administration recommends the approval of the Employee Status Changes as presented.

Attachments: Yes

- 4) *Warrant Registers from November 29, 2018 through December 31, 2018

Recommendation: Administration recommends the approval of the Warrant Registers from November 29, 2018 through December 31, 2018.

Attachments: Yes

- 5) * Approval of Quarterly Williams Report-2nd Quarter

Background: As per Administrative Regulation (AR) 1312.02 (d) and Education Code, the Superintendent is required to give a quarterly report to the board on any Williams complaints.

Recommendation: Administration recommends the approval of the Quarterly Williams Report-2nd Quarter

Attachments: Yes

- 6) *Approval of Facility Inspection Tool (FIT) Reports

Background: These reports are done annually, and the information is used to complete the school site SARCs, as well as to address the conditions of our schools. The site custodial and district maintenance personnel have been given the list of deficiencies and will be working to address the issues until compliant.

Recommendation: Administration recommends the approval of the 2018/19 FIT reports as presented.

Attachments: Yes

7) * Approval of School Accountability Report Cards (SARC's)

Background: The state requires schools to complete School Accountability Report Cards (SARCs). The intent of these documents is to report to the community the progress of schools and pertinent school program information. Copies of the SARC are available online at www.willitsunified.com or upon request at the district office. The suspension and expulsion data will be presented to the board, and SARCs will be updated once CDE releases the data to school districts.

Recommendation: Administration recommends the board approve the SARC's as presented

Attachments: Yes

C. *Approval of 2017/18 Annual Audit Report

Recommendation: Administration recommends the board approve the audit report for 2017/18 as presented

Attachments: Yes

D. *Approval of Skipping Criteria with Shared Seniority Dates

Background: Presented is the criteria to be used in the event of equal seniority dates and skipping criteria to be used to skip certain kinds of district needs in the event of a layoff.

Recommendation: Administration recommends the board approve the skipping criteria as presented

Attachments: Yes

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F. Adoption of WUSD Sunshine Proposal to WTA for Contract Negotiations

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I. Adoption of the WUSD Sunshine Proposal to CSEA for Contract Negotiations

J. CSEA Sunshine Proposal to WUSD for Contract Negotiations

K. *Acknowledgement of First Read on Revised Board Policy BP 6142.3, Civic Education

Background: Policy updated to add new section on "Student Voter Registration" containing material formerly in BP 1400 - Relations Between Governmental Agencies and the Schools. Policy also reflects **NEW LAW (AB 24, 2017)** which establishes the State Seal of Civic Engagement to recognize high school graduates who have demonstrated excellence in civic education and participation based on criteria to be approved by the State Board of Education by January 31, 2021. Examples of activities that link civic knowledge to practical experience expanded to reflect additional concepts in the state curriculum framework.

Attachments: Yes

L. *Acknowledgement of First Read on Revised Board Policies BP/AR 6145.2, Athletic Competition

Background: Policy updated to reflect **NEW LAW (AB 2009)** which requires any district that offers an interscholastic athletic program to develop a written emergency action plan to be followed in the event of sudden cardiac arrest or other medical emergency. Regulation updated to reflect requirement of AB 2009 to make an automated external defibrillator available at athletic events. Regulation also includes new section on "Heat Illness" reflecting **NEW LAW (AB 2800)** which requires coaching education programs to include training on the signs and symptoms of, and appropriate response to, heat illness.

Attachments: Yes

M. *Acknowledgement of First Read on Revised Board Policy BP/AR 6152.1, Placement in Mathematics

Course

Background: Policy updated to clarify which policy components are mandated and to expand program evaluation to include a report on the percentage of students who have successfully completed mathematics courses that satisfy the requirements for entrance to the University of California and California State University. New regulation includes material formerly in BP, including the appeals process, the requirement to post the policy on the district's web site, and circumstances under which staff recommendations may be considered in course placement. Regulation also includes examples of objective academic measures that may be used to place students in mathematics courses.

Attachments: Yes

N. *Acknowledgement of First Read on Revised Board Policies, BP 6170.1, Transitional Kindergarten Background: Policy updated to reflect **NEW LAW (AB 1808)** which allows districts to place 4-year-old children enrolled in a CSPP program into a TK program and to commingle children from both programs into the same classroom under specified conditions.

Attachments: Yes

O. *Acknowledgement of First Read on Revised Board Policy, BP /AR 6178, Career Technical Education Background: Policy updated to reflect **NEW FEDERAL LAW (P.L. 115-224)** which reauthorizes the Carl D. Perkins Career and Technical Education Act, retitled as the Strengthening Career and Technical Education for the 21st Century Act, and **NEW LAW (AB 1808)** which amends the California Career Technical Education Incentive Grant Program. Material regarding activities for special populations and consultation with private school representatives moved to AR. Material on program evaluation revised to add requirement to review measures of career technical education pathway completion as part of the annual review of progress toward the goals in the local control and accountability plan (LCAP). Regulation revises section on "Federal Grants for Career Technical Education (Perkins)" to reflect P.L. 115-224, including streamlining the uses of grant funds, adding a requirement for a needs assessment, and changing the definition of "special needs populations." Regulation also deletes section on "Tech Prep Programs" as those programs are no longer funded and are repealed by P.L. 115-224. Section on "Linked Learning Programs" deletes Note regarding linked learning pilot program which repealed on its own terms.

Attachments: Yes

P. *Acknowledgement of First Read on Revised Board Policy, BP6190, Evaluation of the Instructional Program

Background: Policy updated to delete references to the obsolete API and add the California School Dashboard as a source for multiple state and local indicators of strengths and areas in need of improvement in each priority area addressed by the LCAP. Section on "Federal Program Monitoring" deleted as the focus of the policy is on program effectiveness rather than compliance with program requirements.

Attachments: Yes

Q. *Acknowledgement of First Read on Revised Board Policy, BB 9110, Terms of Office

Background: Bylaw updated to reflect **NEW LAW (AB 2449)** which changes the commencement of the term of office of board members from the first Friday in December following their election to the second Friday in December. Bylaw also provides that, if the district chooses or is required to consolidate its board elections with the local municipal or state primary or general elections, elections could occur in even-numbered years and the term of incumbent board members would be extended to align with the next election

Attachments: Yes

14. Public Comments for Items Not on the Agenda

This is an opportunity for citizens to address the School Board on any item that is not on the agenda and other school related matters, or suggest topics for future agendas. Because concerns expressed are not agendized for tonight, the Board cannot take action on items introduced under the Public Comments Sections, per state law. The Board President may rule on the appropriateness of a topic. If the topic would be more suitably addressed at a later time, the president may indicate the time and place when it should be presented.

The Board shall not prohibit public criticism of its policies, procedures, programs, service, acts, or omissions (Government Code §54954.3). In addition, the Board may not prohibit public criticism of district employees. Please note: it is requested that statements critical of personnel or students, or specific actions of personnel or students, be made in accordance with Board Policy 1312.1.

Members of the public are asked to check with the Superintendent, Board President, or Clerk of the board regarding the District Complaint Procedure prior to making statements referring to personnel or students. Employees of the district who wish to make statements related to contractual issues need to file the appropriate grievance procedure statements. Speakers are cautioned that under California law, no person is immune from liability for making intentionally false or defamatory comments regarding any person simply because those comments are made at a public meeting

15. Agenda items for the Next Regular Meeting

16. Adjournment

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WILLITS UNIFIED SCHOOL DISTRICT

AUDIT REPORT

JUNE 30, 2018

San Diego

Los Angeles

San Francisco
Bay Area

christy^owhite
A PROFESSIONAL
ACCOUNTANCY CORPORATION *associates*

**WILLITS UNIFIED SCHOOL DISTRICT
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JUNE 30, 2018**

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**WILLITS UNIFIED SCHOOL DISTRICT
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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Governing Board
Willits Unified School District
Willits, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Willits Unified School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Willits Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

Corporate Office:
348 Olive Street
San Diego, CA 92103

toll-free: 877.220.7229
tel: 619.270.8222
fax: 619.260.9085
www.christywhite.com

*Licensed by the California
State Board of Accountancy*

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Willits Unified School District, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Notes 1 and 10 to the financial statements, in 2018 Willits Unified School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of District contributions for pensions be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Willits Unified School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of Federal awards, which is required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Supplementary Information (continued)

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report December 11, 2018 on our consideration of Willits Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Willits Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Willits Unified School District's internal control over financial reporting and compliance.

Christy White Associates

San Diego, California
December 11, 2018

WILLITS UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

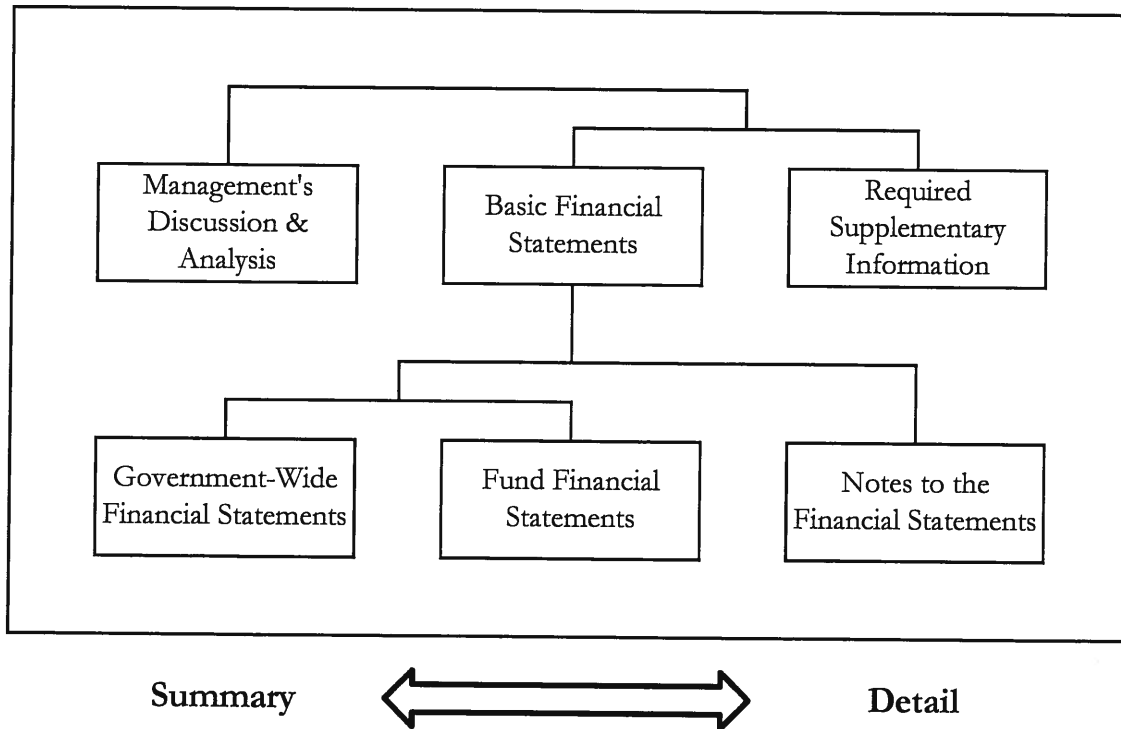
Our discussion and analysis of Willits Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2018. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's total net position was \$(4,336,656) at June 30, 2018. This was a decrease of \$2,227,862 from the prior year after restatement.
- Overall revenues were \$20,659,775 which were exceeded by expenses of \$22,887,637.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



**WILLITS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.

- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
 - ▶ **Proprietary Funds** report services for which the District charges customers a fee. Like the government-wide statements, they provide both long- and short-term financial information.
 - ▶ **Fiduciary Funds** report balances for which the District is a custodian or *trustee* of the funds, such as Associated Student Bodies and pension funds.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**WILLITS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$(4,336,656) at June 30, 2018, as reflected in the table below. Of this amount, \$(14,075,544) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2018	2017	Net Change
ASSETS			
Current and other assets	\$ 6,396,625	\$ 7,097,370	\$ (700,745)
Capital assets	21,772,476	22,946,933	(1,174,457)
Total Assets	28,169,101	30,044,303	(1,875,202)
DEFERRED OUTFLOWS OF RESOURCES	5,599,624	3,749,114	1,850,510
LIABILITIES			
Current liabilities	1,633,491	1,607,260	26,231
Long-term liabilities	35,113,963	31,773,090	3,340,873
Total Liabilities	36,747,454	33,380,350	3,367,104
DEFERRED INFLOWS OF RESOURCES	1,357,927	741,504	616,423
NET POSITION			
Net investment in capital assets	8,575,902	9,171,065	(595,163)
Restricted	1,162,986	1,422,828	(259,842)
Unrestricted	(14,075,544)	(10,922,330)	(3,153,214)
Total Net Position	\$ (4,336,656)	\$ (328,437)	\$ (4,008,219)

**WILLITS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The following table takes the information from the Statement and rearranges slightly, so you can see our total revenues, expenses, and special items for the year.

	Governmental Activities		
	2018	2017	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 437,510	\$ -	\$ 437,510
Operating grants and contributions	3,903,664	383,539	3,520,125
Capital grants and contributions	-	5,456,984	(5,456,984)
General revenues			
Property taxes	6,197,625	6,048,420	149,205
Unrestricted federal and state aid	9,799,361	9,550,092	249,269
Other	321,615	424,470	(102,855)
Total Revenues	20,659,775	21,863,505	(1,203,730)
EXPENSES			
Instruction	11,448,997	11,505,683	(56,686)
Instruction-related services	2,029,097	1,952,422	76,675
Pupil services	3,090,460	2,931,389	159,071
General administration	1,786,277	1,852,298	(66,021)
Plant services	2,149,392	2,046,064	103,328
Ancillary and community services	276,521	277,949	(1,428)
Debt service	726,469	566,677	159,792
Other outgo	17,441	20,573	(3,132)
Depreciation	1,362,983	1,340,152	22,831
Total Expenses	22,887,637	22,493,207	394,430
Change in net position	(2,227,862)	(629,702)	(1,598,160)
Net Position - Beginning, as Restated*	(2,108,794)	301,265	(2,410,059)
Net Position - Ending	\$ (4,336,656)	\$ (328,437)	\$ (4,008,219)

* Beginning Net Position was restated for the 2018 year only

The cost of all our governmental activities this year was \$22,887,637. The amount that our taxpayers ultimately financed for these activities through taxes was only \$6,197,625, primarily because the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**WILLITS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

The net cost of services provided for the year ended June 30, 2018 was \$18,546,463.

	Net Cost of Services	
	2018	2017
Instruction	\$ 8,713,397	\$ 7,917,984
Instruction-related services	1,846,552	1,677,786
Pupil services	2,011,599	1,465,168
General administration	1,536,148	1,469,225
Plant services	2,064,547	1,983,254
Ancillary and community services	267,327	211,865
Debt service	726,469	566,677
Transfers to other agencies	17,441	20,573
Depreciation	1,362,983	1,340,152
Total Expenses	\$ 18,546,463	\$ 16,652,684

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$5,216,314, which is less than last year's ending fund balance of \$5,958,245. The District's General Fund had \$469,183 less in operating revenues than expenditures for the year ended June 30, 2018, and the Bond Interest and Redemption Fund had \$20,061 less in operating revenues than expenditures for the year ended June 30, 2018.

CURRENT YEAR BUDGET 2017-2018

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approvals as part of first interim, second interim and estimated actuals to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

**WILLITS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2017-2018 the District had invested \$21,772,476 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2018	2017	Net Change
CAPITAL ASSETS			
Land	\$ 533,782	\$ 533,782	\$ -
Construction in progress	-	86,775	(86,775)
Buildings & improvements	36,550,811	36,363,867	186,944
Furniture & equipment	2,332,405	2,244,048	88,357
Accumulated depreciation	(17,644,522)	(16,281,539)	(1,362,983)
Total Capital Assets	\$ 21,772,476	\$ 22,946,933	\$ (1,174,457)

Long-Term Debt

At year-end, the District had \$35,113,963 in long-term debt, an increase of 10.51 percent – as shown below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	Governmental Activities		
	2018	2017	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	\$ 16,334,696	\$ 16,415,978	\$ (81,282)
Compensated absences	63,361	43,785	19,576
Total OPEB liability*	1,815,972	49,428	1,766,544
Net pension liability	17,634,499	15,963,499	1,671,000
Less: current portion of long-term debt	(734,565)	(699,600)	(34,965)
Total Long-term Liabilities	\$ 35,113,963	\$ 31,773,090	\$ 3,340,873

*The beginning total OPEB liability for 2018 was restated in order to record the District's total OPEB liability in accordance with GASB Statement No. 75 which supersedes GASB Statement No. 45 for the year ended June 30, 2018.

**WILLITS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

The State's economy continues to be strong but a new governor could change the fiscal policy for the funding of public education, within the boundaries of Proposition 98. Past fiscal allocations had included higher than expected funding but on-going funding may not be as strong. The UCLA Anderson Forecast (June 2018) noted that the "era of ultra-low interest rates has passed and the economy is at full employment," which creates difficulty sustaining continued growth at the rate recently experienced. And, according to the California Legislative Analyst's Office, there are concerns about a possible mild recession.

Landmark legislation passed in Year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low income brackets, those that are English language learners and foster youth. The 2018-19 adopted State Budget fully funded the LCFF funding gap two years ahead of schedule.

Factors related to LCFF that the District is monitoring include: (1) estimates of funding in the next budget year and beyond; (2) the Local Control and Accountability Plan (LCAP) that aims to link student accountability measurements to funding allocations; (3) ensuring the integrity of reporting student data through the California Longitudinal Pupil Achievement Data System (CALPADs); and, (4) meeting annual compliance and audit requirements.

The District participates in state employee pensions plans, PERS and STRS, and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2018. The amount of the liability is material to the financial position of the District. To address the underfunding issues, the pension plans continue to raise employer rates in future years and the increased costs are significant.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2018-19 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Business Office at (707) 459-5314 or by mail at 1277 Blosser Lane; Willits, CA 95490.

**WILLITS UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2018**

	Governmental Activities
ASSETS	
Cash and investments	\$ 4,775,003
Accounts receivable	1,572,693
Inventory	23,253
Prepaid expenses	25,676
Capital assets, not depreciated	533,782
Capital assets, net of accumulated depreciation	21,238,694
Total Assets	28,169,101
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	5,599,624
Total Deferred Outflows of Resources	5,599,624
LIABILITIES	
Deficit cash	234,607
Accrued liabilities	562,512
Unearned revenue	101,807
Long-term liabilities, current portion	734,565
Long-term liabilities, non-current portion	35,113,963
Total Liabilities	36,747,454
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	1,357,927
Total Deferred Inflows of Resources	1,357,927
NET POSITION	
Net investment in capital assets	8,575,902
Restricted:	
Debt service	774,313
Educational programs	388,673
Unrestricted	(14,075,544)
Total Net Position	\$ (4,336,656)

The accompanying notes are an integral part of these financial statements.

**WILLITS UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 11,448,997	\$ 276,337	\$ 2,459,263	\$ (8,713,397)
Instruction-related services				
Instructional supervision and administration	258,861	15,056	149,723	(94,082)
Instructional library, media, and technology	202,427	34	2,061	(200,332)
School site administration	1,567,809	29	15,642	(1,552,138)
Pupil services				
Home-to-school transportation	712,697	120	986	(711,591)
Food services	1,146,584	83,677	774,969	(287,938)
All other pupil services	1,231,179	28,719	190,390	(1,012,070)
General administration				
Centralized data processing	482,428	37	308	(482,083)
All other general administration	1,303,849	27,864	221,920	(1,054,065)
Plant services	2,149,392	4,853	79,992	(2,064,547)
Ancillary services	276,521	784	8,410	(267,327)
Interest on long-term debt	726,469	-	-	(726,469)
Other outgo	17,441	-	-	(17,441)
Depreciation (unallocated)	1,362,983	-	-	(1,362,983)
Total Governmental Activities	\$ 22,887,637	\$ 437,510	\$ 3,903,664	(18,546,463)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				
				5,412,803
Property taxes, levied for debt service				
				784,822
Federal and state aid not restricted for specific purposes				
				9,799,361
Interest and investment earnings				
				45,942
Interagency revenues				
				198,486
Miscellaneous				
				77,187
Subtotal, General Revenue				
				16,318,601
CHANGE IN NET POSITION				
				(2,227,862)
Net Position - Beginning, as Restated				
				(2,108,794)
Net Position - Ending				
				\$ (4,336,656)

The accompanying notes are an integral part of these financial statements.

**WILLITS UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2018**

	General Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 3,564,300	\$ 829,014	\$ 44,705	\$ 4,438,019
Accounts receivable	1,323,176	-	249,517	1,572,693
Due from other funds	25,994	-	466	26,460
Stores inventory	-	-	23,253	23,253
Prepaid expenditures	25,676	-	-	25,676
Total Assets	\$ 4,939,146	\$ 829,014	\$ 317,941	\$ 6,086,101
LIABILITIES				
Deficit cash	\$ -	\$ -	\$ 234,607	\$ 234,607
Accrued liabilities	491,284	-	15,629	506,913
Due to other funds	-	-	26,460	26,460
Unearned revenue	101,807	-	-	101,807
Total Liabilities	593,091	-	276,696	869,787
FUND BALANCES				
Nonspendable	28,176	-	23,253	51,429
Restricted	370,681	829,014	17,992	1,217,687
Unassigned	3,947,198	-	-	3,947,198
Total Fund Balances	4,346,055	829,014	41,245	5,216,314
Total Liabilities and Fund Balances	\$ 4,939,146	\$ 829,014	\$ 317,941	\$ 6,086,101

The accompanying notes are an integral part of these financial statements.

WILLITS UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT
OF NET POSITION
JUNE 30, 2018

Total Fund Balance - Governmental Funds \$ 5,216,314

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$	39,416,998	
Accumulated depreciation		(17,644,522)	21,772,476

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(54,701)

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total general obligation bonds	\$	16,334,696	
Compensated absences		63,361	
Total OPEB liability		1,815,972	
Net pension liability		17,634,499	(35,848,528)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$	5,599,624	
Deferred inflows of resources related to pensions		(1,357,927)	4,241,697

Internal service funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

336,086

Total Net Position - Governmental Activities \$ (4,336,656)

The accompanying notes are an integral part of these financial statements.

WILLITS UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
LCFF sources	\$ 14,643,780	\$ -	\$ -	\$ 14,643,780
Federal sources	1,115,811	-	735,859	1,851,670
Other state sources	1,577,905	6,768	86,089	1,670,762
Other local sources	1,804,364	783,672	225,381	2,813,417
Total Revenues	19,141,860	790,440	1,047,329	20,979,629
EXPENDITURES				
Current				
Instruction	11,403,074	-	129,731	11,532,805
Instruction-related services				
Instructional supervision and administration	259,151	-	-	259,151
Instructional library, media, and technology	199,765	-	-	199,765
School site administration	1,546,806	-	1,030	1,547,836
Pupil services				
Home-to-school transportation	690,450	-	-	690,450
Food services	5,972	-	1,101,816	1,107,788
All other pupil services	1,232,465	-	-	1,232,465
General administration				
Centralized data processing	468,981	-	-	468,981
All other general administration	1,234,404	-	67,439	1,301,843
Plant services				
Facilities acquisition and maintenance	100,169	-	-	100,169
Ancillary services	279,862	-	-	279,862
Transfers to other agencies	17,441	-	-	17,441
Debt service				
Principal	-	685,000	-	685,000
Interest and other	-	125,501	-	125,501
Total Expenditures	19,611,043	810,501	1,300,016	21,721,560
Excess (Deficiency) of Revenues				
Over Expenditures	(469,183)	(20,061)	(252,687)	(741,931)
Other Financing Sources (Uses)				
Transfers in	-	-	266,155	266,155
Transfers out	(266,155)	-	-	(266,155)
Net Financing Sources (Uses)	(266,155)	-	266,155	-
NET CHANGE IN FUND BALANCE				
	(735,338)	(20,061)	13,468	(741,931)
Fund Balance - Beginning	5,081,393	849,075	27,777	5,958,245
Fund Balance - Ending	\$ 4,346,055	\$ 829,014	\$ 41,245	\$ 5,216,314

The accompanying notes are an integral part of these financial statements.

**WILLITS UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Net Change in Fund Balances - Governmental Funds \$ (741,931)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$	188,526	
Depreciation expense:		<u>(1,362,983)</u>	(1,174,457)

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

685,000

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

2,750

Accreted interest on long-term debt:

In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current sources. In the government-wide statement of activities, however, this is recorded as interest expense for the period.

(618,318)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

(19,576)

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

13,813

(continued on next page)

**WILLITS UNIFIED SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF
 ACTIVITIES, continued
 FOR THE YEAR ENDED JUNE 30, 2018**

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made, in the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: (436,913)

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is: 14,600

Internal Service Funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: 47,170

Change in Net Position of Governmental Activities \$ (2,227,862)

WILLITS UNIFIED SCHOOL DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2018

	<u>Governmental Activities</u>
	<u>Internal Service Fund</u>
ASSETS	
Current assets	
Cash and investments	\$ 336,984
Total current assets	<u>336,984</u>
Total Assets	<u>336,984</u>
LIABILITIES	
Current liabilities	
Accrued liabilities	898
Total current liabilities	<u>898</u>
Total Liabilities	<u>898</u>
NET POSITION	
Restricted	336,086
Total Net Position	<u>\$ 336,086</u>

The accompanying notes are an integral part of these financial statements.

**WILLITS UNIFIED SCHOOL DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2018**

	Governmental Activities
	Internal Service Fund
OPERATING REVENUE	
Charges for services	\$ 216,383
Total operating revenues	<u>216,383</u>
OPERATING EXPENSE	
Professional services	172,909
Total operating expenses	<u>172,909</u>
Operating income/(loss)	<u>43,474</u>
NON-OPERATING REVENUES/(EXPENSES)	
Interest income	3,696
Total non-operating revenues/(expenses)	<u>3,696</u>
CHANGE IN NET POSITION	47,170
Net Position - Beginning	288,916
Net Position - Ending	<u>\$ 336,086</u>

The accompanying notes are an integral part of these financial statements.

**WILLITS UNIFIED SCHOOL DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2018**

	Governmental Activities
	Internal Service Fund
Cash flows from operating activities	
Cash received from user charges	\$ 216,383
Cash received (paid) from assessments made to (from) other funds	97
Cash payments for payroll, insurance, and operating costs	(172,011)
Net cash provided by (used for) operating activities	<u>44,469</u>
Cash flows from investing activities	
Interest received	3,696
Net cash provided by (used for) investing activities	<u>3,696</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>48,165</u>
 CASH AND CASH EQUIVALENTS	
Beginning of year	288,819
End of year	<u>\$ 336,984</u>
 Reconciliation of operating income (loss) to cash provided by (used for) operating activities	
Operating income (loss)	\$ 43,474
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Changes in assets and liabilities:	
(Increase) decrease in due from other funds	97
Increase (decrease) in accounts payable	898
Net cash provided by (used for) operating activities	<u>\$ 44,469</u>

The accompanying notes are an integral part of these financial statements.

WILLITS UNIFIED SCHOOL DISTRICT
 FIDUCIARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2018

	<u>Agency Funds</u>
	<u>Student Body</u>
	<u>Fund</u>
ASSETS	
Cash and investments	\$ 110,388
Due from other funds	2,800
Total Assets	\$ 113,188
LIABILITIES	
Accrued liabilities	\$ 13,055
Due to student groups	100,133
Total Liabilities	\$ 113,188

The accompanying notes are an integral part of these financial statements.

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Willits Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its proprietary and fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements (continued).

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting.

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

Major Governmental Funds

General Fund. The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

Non-Major Governmental Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Adult Education Fund: This fund is used to account separately for federal, state, and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (*Education Code Sections 52616[b] and 52501.5[a]*).

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

Special Revenue Funds (continued)

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code Section 8200 et seq.*) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section 8328*).

Cafeteria Special Revenue Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

Capital Project Funds: Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

Proprietary Funds

Internal Service Funds: Internal service funds are created principally to render services to other organizational units of the District on a cost-reimbursement basis. These funds are designed to be self-supporting with the intent of full recovery of costs, including some measure of the cost of capital assets, through user fees and charges.

Self-Insurance Fund: Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of the District. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fiduciary Funds

Trust and Agency Funds: Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Student Body Fund: The Student Body Fund is an agency fund and, therefore, consists only of accounts such as cash and balancing liability accounts, such as due to student groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code Sections 48930–48938*).

D. Basis of Accounting – Measurement Focus

Government-Wide, Proprietary, and Fiduciary Financial Statements

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Proprietary funds distinguish operating revenues and expenses from non operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges to other funds for self insurance costs. Operating expenses for internal service funds include the costs of insurance premiums and claims related to self-insurance.

Governmental Funds

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursements grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and Cash Equivalents

The District’s cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Inventories

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$100,000 for buildings and \$20,000 for equipment. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	25-50 year
Furniture and Equipment	5-15 years
Vehicles	8 years

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2018
Measurement Period	July 1, 2017 - June 30, 2018

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Premiums and Discounts

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements

GASB Statement No. 75 – In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This standard's primary objective is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. The Statement is effective for periods beginning after June 15, 2017. The District has implemented GASB Statement No. 75 for the year ended June 30, 2018.

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for periods beginning after December 15, 2018. The District has not yet determined the impact on the financial statements.

GASB Statement No. 85 – In March 2017, GASB issued Statement No. 85, *Omnibus 2017*. This standard's primary objective is to address practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The statement is effective for periods beginning after June 15, 2017. The District has implemented GASB Statement No. 85 for the year ended June 30, 2018.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after December 15, 2019. The District has not determined the impact on the financial statements.

GASB Statement No. 88 – In April 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This standard's primary objective is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The statement is effective for periods beginning after June 15, 2018. The District has not determined the impact on the financial statements.

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018**

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Funds	Internal Service Funds	Governmental Activities	Fiduciary Funds
Investment in county treasury	\$ 4,172,439	\$ 336,984	\$ 4,509,423	\$ -
Cash on hand and in banks	28,473	-	28,473	110,388
Cash in revolving fund	2,500	-	2,500	-
Total cash and investments*	\$ 4,203,412	\$ 336,984	\$ 4,540,396	\$ 110,388

*Cash and investments are presented net of deficit cash

B. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Mendocino County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 2 – CASH AND INVESTMENTS (continued)

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Medium-Term Corporate Notes	5 years	30%	None
Money Market Mutual Funds	N/A	20%	10%
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$4,489,188 and an amortized book value of \$4,509,423. The average weighted maturity for this pool is 391 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2018, the pooled investments in the County Treasury were not rated.

**WILLITS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2018**

NOTE 2 – CASH AND INVESTMENTS (continued)

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2018, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Mendocino County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2018 were as follows:

Investment in county treasury	<u>Uncategorized</u>
	\$ 4,489,188
Total fair market value of investments	<u>\$ 4,489,188</u>

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2018 consisted of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal Government			
Categorical aid	\$ 136,493	\$ 192,372	\$ 328,865
State Government			
Apportionment	433,312	14,999	448,311
Categorical aid	342,809	-	342,809
Lottery	148,820	-	148,820
Local Government			
Other local sources	261,742	42,146	303,888
Total	\$ 1,323,176	\$ 249,517	\$ 1,572,693

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance July 01, 2017	Additions	Deletions	Balance June 30, 2018
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 533,782	\$ -	\$ -	\$ 533,782
Construction in progress	86,775	100,169	186,944	-
Total Capital Assets not Being Depreciated	620,557	100,169	186,944	533,782
Capital assets being depreciated				
Buildings & improvements	36,363,867	186,944	-	36,550,811
Furniture & equipment	2,244,048	88,357	-	2,332,405
Total Capital Assets Being Depreciated	38,607,915	275,301	-	38,883,216
Less Accumulated Depreciation				
Buildings & improvements	15,081,969	1,243,867	-	16,325,836
Furniture & equipment	1,199,570	119,116	-	1,318,686
Total Accumulated Depreciation	16,281,539	1,362,983	-	17,644,522
Governmental Activities				
Capital Assets, net	\$ 22,946,933	\$ (987,513)	\$ 186,944	\$ 21,772,476

**WILLITS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2018**

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due To/From Other Funds)

At June 30, 2018, interfund receivables/payables were as follows:

<u>Due To Other Funds</u>	<u>Due From Other Funds</u>		
	<u>General Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total</u>
Non-Major Governmental Funds	\$ 25,994	\$ 466	\$ 26,460
Total Due From Other Funds	\$ 25,994	\$ 466	\$ 26,460

Due from the non-major Adult Education Fund to the General Fund to cover operating expenses.	\$	5,420
Due from the non-major Adult Education Fund to the General Fund to recognize interest.		1,753
Due from the non-major Child Development Fund to the General Fund to recognize interest.		7,841
Due from the non-major Child Development Fund to the General Fund to recognize salary expenses.		10,980
Due from the non-major Child Development Fund to the General Fund to cover pre-school operating expenses.		466
Total	\$	26,460

B. Operating Transfers

At June 30, 2018 there was an interfund transfer of \$266,155 from the General Fund to the Non-Major Cafeteria Fund for contribution to the fund.

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2018 consisted of the following:

	<u>Non-Major Governmental</u>		<u>Internal Service</u>		<u>Total Governmental</u>	
	<u>General Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>District-Wide</u>	<u>Activities</u>	
Vendors payable	\$ 491,284	\$ 15,629	\$ 898	\$ -	\$ 507,811	
Unmatured interest	-	-	-	54,701	54,701	
Total	\$ 491,284	\$ 15,629	\$ 898	\$ 54,701	\$ 562,512	

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2018 consisted of the following:

	<u>General Fund</u>
Federal sources	\$ 52,426
State categorical sources	48,881
Local sources	500
Total	\$ 101,807

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 8 – LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2018 consisted of the following:

	Restated Balance July 01, 2017	Additions	Deductions	Balance June 30, 2018	Balance Due In One Year
Governmental Activities					
General obligation bonds	\$ 13,425,479	\$ -	\$ 564,694	\$ 12,860,785	\$ 589,002
Unamortized premium	350,389	-	14,600	335,789	14,600
Accreted interest	2,640,110	618,318	120,306	3,138,122	130,963
Total general obligation bonds	16,415,978	618,318	699,600	16,334,696	734,565
Compensated absences	43,785	19,576	-	63,361	-
Total OPEB liability	1,829,785	-	13,813	1,815,972	-
Net pension liability	15,963,499	1,671,000	-	17,634,499	-
Total	\$ 34,253,047	\$ 2,308,894	\$ 713,413	\$ 35,848,528	\$ 734,565

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for compensated absences are typically made in the fund in which the employee worked.

A. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2018 amounted to \$63,361. This amount is included as part of long-term liabilities in the government-wide financial statements.

B. General Obligation Bonds

On July 15, 1999 the District issued the Prior Bonds in the aggregate principal amount of \$2,498,958 of which \$2,178,958 was the principal amount outstanding at December 2007, pursuant to an election held within the District on March 2, 1999. This election authorized the issuance of bonds in the maximum aggregate principal amount of \$2,500,000.

On December 4, 2007 the District issued Refunding Bonds in the amount of \$1,695,000. The District used the net proceeds of the Refunding Bonds to defease the Prior Bonds that are current interest bonds maturing on July 15, 2024. These bonds are placed in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. Because these funds are held for the purpose of paying defeased debt, the assets and related liabilities are not reflected in these financial statements, in accordance with GASB No. 7. After the refunding, the Prior Bonds that mature on July 15, 2010, and the Prior Bonds that are capital appreciation bonds, will remain outstanding.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 8 – LONG-TERM DEBT (continued)

B. General Obligation Bonds (continued)

The annual requirements to amortize the prior bonds general obligation bonds payable, outstanding as of June 30, 2018 are as follows:

Year Ended June 30,	Principal*	Interest	Total
2019	\$ 69,002	\$ 130,998	\$ 200,000
2020	69,729	145,271	215,000
Total	\$ 138,731	\$ 276,269	\$ 415,000

**Principal does not include accreted interest of \$427,156 as of June 30, 2018.*

The annual requirements to amortize the Series 2007 refunding general obligation bonds payable, outstanding as of June 30, 2018, are as follows:

Year Ended June 30,	Principal	Interest	Total
2019	\$ 170,000	\$ 21,800	\$ 191,800
2020	180,000	15,000	195,000
2021	195,000	7,800	202,800
Total	\$ 545,000	\$ 44,600	\$ 589,600

On June 8, 2010, the registered voters of the District authorized the issuance of \$43,000,000 principal amount of general obligation bonds for the purpose of financing certain school facilities.

On July 14, 2010, the District issued the first three series of bonds to be issued under the authorization in the aggregate principal amount of \$18,877,054. The District issued Series A Bonds in the aggregate principal amount of \$3,787,054 and Series B Bonds in the aggregate principal amount of \$10,120,000.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 8 – LONG-TERM DEBT (continued)

B. General Obligation Bonds (continued)

The 2010 Election, Series A Bonds are Capital Appreciation Bonds, which do not bear interest on a current basis, but will accrete interest from the date of delivery to maturity. The annual requirements to amortize the Series A Bonds outstanding as of June 30, 2018, are as follows:

<u>Year Ended June 30,</u>	<u>Principal*</u>	<u>Interest</u>	<u>Total</u>
2019	\$ -	\$ -	\$ -
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024 - 2028	-	-	-
2029 - 2033	1,817,763	4,652,237	6,470,000
2034 - 2038	1,527,469	6,362,529	7,889,998
2039 - 2042	441,822	7,113,178	7,555,000
Total	<u>\$ 3,787,054</u>	<u>\$ 18,127,944</u>	<u>\$ 21,914,998</u>

**Principal does not include accreted interest of \$2,710,966 as of June 30, 2018.*

The 2010 Election, Series B Bonds include \$10,015,000 in Taxable Direct-Pay Qualified School Construction General Obligation Bonds and \$105,000 in Taxable General Obligation Bonds. The District is eligible for a cash subsidy payment from the United States Treasury for the Qualified School Construction Bonds. The annual requirements to amortize the Series B Bonds outstanding as of June 30, 2018, are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Cash Subsidy</u>	<u>Total</u>
2019	\$ 350,000	\$ 543,456	\$ (452,221)	\$ 441,235
2020	370,000	524,206	(433,356)	460,850
2021	620,000	502,931	(413,413)	709,518
2022	855,000	465,731	(379,995)	940,736
2023	900,000	411,225	(333,911)	977,315
2024 - 2028	5,295,000	1,106,813	(886,655)	5,515,158
Total	<u>\$ 8,390,000</u>	<u>\$ 3,554,362</u>	<u>\$ (2,899,551)</u>	<u>\$ 9,044,811</u>

C. Other Postemployment Benefits

The District's restated beginning total OPEB liability was \$1,829,785 and decreased by \$13,813 during the year ended June 30, 2018. The ending total OPEB liability at June 30, 2018 was \$1,815,972. See Note 10 for additional information regarding the total OPEB liability.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 8 – LONG-TERM DEBT (continued)

D. Net Pension Liability

The District's beginning net pension liability was \$15,963,499 and increased by \$1,671,000 during the year ended June 30, 2018. The ending net pension liability at June 30, 2018 was \$17,634,499. See Note 11 for additional information regarding the net pension liability.

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2018:

	General Fund	Bond Interest & Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable				
Revolving cash	\$ 2,500	\$ -	\$ -	\$ 2,500
Stores inventory	-	-	23,253	23,253
Prepaid expenditures	25,676	-	-	25,676
Total non-spendable	28,176	-	23,253	51,429
Restricted				
Educational programs	370,681	-	17,992	388,673
Debt service	-	829,014	-	829,014
Total restricted	370,681	829,014	17,992	1,217,687
Unassigned				
Remaining unassigned	3,947,198	-	-	3,947,198
Total unassigned	3,947,198	-	-	3,947,198
Total	\$ 4,346,055	\$ 829,014	\$ 41,245	\$ 5,216,314

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than 3 percent of General Fund expenditures and other financing uses.

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description

The Willits Unified School District’s defined benefit OPEB plan, Willits Unified School District Retiree Benefit Plan (the Plan) is described below. The Plan is a single employer defined benefit plan administered by the district.

B. Benefits Provided

The eligibility requirements and benefits provided by the Plan are as follows:

	<u>Hired before 7/1/02*</u>	<u>Hired 7/1/02 to 6/30/14</u>	<u>Hired after 6/30/14</u>
Benefit types provided	Medical only	Medical only	Medical only
Duration of Benefits	7 years	1 year for each 4 years of service	1 year for each 5 years of service, but not beyond age 65
Required Service	7 years	12 years	12 years
Minimum Age	55	55	61
Dependent Coverage	Yes	Yes	Yes
District Contribution %	100% to cap	100% to cap	100% to cap
District Cap	Active Cap	Active Cap	Active Cap

*Those retiring prior to 7/1/19 may choose the better of the first two tiers above

C. Contributions

The contribution requirements of Plan members and the Willits Unified School District are established and may be amended by the Willits Unified School District and its bargaining units. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

D. Plan Membership

Membership of the Plan consisted of the following:

	<u>Number of participants</u>
Inactive employees receiving benefits	23
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	111
Total number of participants**	134

*Information not provided

**As of the June 30, 2018 valuation date

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

E. Total OPEB Liability

The Willits Unified School District’s total OPEB liability of \$1,815,972 was measured as of June 30, 2018 and was determined by an actuarial valuation as of that date.

F. Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Economic assumptions:

Inflation	2.75%
Salary increases	2.75%
Investment rate of return	3.80%
Healthcare cost trend rates	4.00%

Non-economic assumptions:

Mortality:

Certificated	2009 CalSTRS Mortality Table
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Retirement rates:

Certificated	2009 CalSTRS Retirement Rates Table
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The actuarial assumptions used in the June 30, 2018 valuation were based on a review of plan experience. The discount rate was based on the Bond Buyer 20 Bond Index. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed thirty years.

G. Changes in Total OPEB Liability

	<u>June 30, 2018</u>
Total OPEB Liability	
Service Cost	\$ 95,727
Interest on total OPEB liability	67,929
Benefits payments	(177,469)
Net change in total OPEB liability	(13,813)
Total OPEB liability - beginning	1,829,785
Total OPEB liability - ending	<u>\$ 1,815,972</u>
 Covered payroll	 \$ 7,132,502
 District's total OPEB liability as a percentage of covered payroll	 25.46%

The Willits Unified School District has invoked Paragraph 244 of GASB Statement 75 for the transition due to cost constraints. Consequently, in order to determine the beginning total OPEB liability, a “roll-back” technique has been used.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

H. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Willits Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.80 percent) or one percentage point higher (4.80 percent) than the current discount rate:

	1% Decrease	Valuation Discount Rate	1% Increase
	(2.8%)	(3.8%)	(4.8%)
Total OPEB liability	\$ 2,027,250	\$ 1,815,972	\$ 1,645,161

I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Willits Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower (3.00 percent) or one percentage point higher (5.00 percent) than the current healthcare cost trend rate:

	1% Decrease	Valuation Trend Rate	1% Increase
	(3.0%)	(4.0%)	(5.0%)
Total OPEB liability	\$ 1,638,866	\$ 1,815,972	\$ 2,034,728

J. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2018, the Willits Unified School District recognized OPEB expense of \$163,656. At June 30, 2018, the Willits Unified School District reported no deferred outflows of resources and no deferred inflows of resources related to OPEB.

Prior periods of deferred outflows and deferred inflows of resources were not restated due to the fact that prior valuations were not rerun in accordance with Paragraph 244 of GASB Statement 75. It was determined the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified. In the future, gains and losses related to changes in total OPEB liability will be recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	<u>Net pension liability</u>	<u>Deferred outflows related to pensions</u>	<u>Deferred inflows related to pensions</u>	<u>Pension expense</u>
STRS Pension	\$ 10,282,752	\$ 3,052,824	\$ 1,193,649	\$ 952,178
PERS Pension	7,351,747	2,546,800	164,278	1,056,221
Total	<u>\$ 17,634,499</u>	<u>\$ 5,599,624</u>	<u>\$ 1,357,927</u>	<u>\$ 2,008,399</u>

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 9.205% of their salary for fiscal year 2018, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2018 was 14.43% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$929,495 for the year ended June 30, 2018.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$494,694 to CalSTRS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 10,282,752
State's proportionate share of the net pension liability associated with the District	6,083,239
Total	\$ 16,365,991

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016 and rolling forward the total pension liability to June 30, 2017. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2017, the District’s proportion was 0.011 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2016.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2018, the District recognized pension expense of \$952,178. In addition, the District recognized pension expense and revenue of \$174,840 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 273,858
Differences between expected and actual experience	38,026	179,348
Changes in assumptions	1,905,000	
Changes in proportion and differences between District contributions and proportionate share of contributions	180,303	740,443
District contributions subsequent to the measurement date	929,495	-
	<u>\$ 3,052,824</u>	<u>\$ 1,193,649</u>

The \$929,495 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2019	\$ 368,914	\$ 395,661
2020	368,914	(4,527)
2021	368,914	143,193
2022	368,914	411,505
2023	323,837	146,853
2024	323,836	100,964
	<u>\$ 2,123,329</u>	<u>\$ 1,193,649</u>

**WILLITS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2018**

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2010–June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2017, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
Cash/Liquidity	2%	-1.00%
	100%	

*20-year geometric average

**WILLITS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2018**

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District’s proportionate share of the net pension liability	\$ 15,098,345	\$ 10,282,752	\$ 6,374,572

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits Provided

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 6.5% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2018 was 15.531% of annual payroll. Contributions to the plan from the District were \$641,991 for the year ended June 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the District reported a liability of \$7,351,747 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016 and rolling forward the total pension liability to June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2017, the District's proportion was 0.031 percent, which was unchanged from its proportion measured as of June 30, 2016.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2018, the District recognized pension expense of \$1,056,221. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 254,320	\$ -
Differences between expected and actual experience	263,383	-
Changes in assumptions	1,073,838	86,558
Changes in proportion and differences between District contributions and proportionate share of contributions	313,268	77,720
District contributions subsequent to the measurement date	641,991	-
	<u>\$ 2,546,800</u>	<u>\$ 164,278</u>

The \$641,991 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2019	\$ 663,795	\$ 164,278
2020	813,931	-
2021	566,349	-
2022	(139,266)	-
	<u>\$ 1,904,809</u>	<u>\$ 164,278</u>

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the period from 1997 to 2011.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Actuarial Assumptions (continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*	Real Return Years 11+**
Global Equity	47.0%	4.90%	5.38%
Fixed Income	19.0%	0.80%	2.27%
Inflation Assets	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	-0.90%
	<u>100.0%</u>		

*An expected inflation of 2.50% used for this period.

**An expected inflation of 3.00% used for this period.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District’s proportionate share of the net pension liability	\$ 10,816,775	\$ 7,351,747	\$ 4,477,215

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2018.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2018.

C. Construction Commitments

As of June 30, 2018, the District had no commitments with respect to unfinished capital projects.

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The Willits Unified School District participates in three joint powers agreement (JPA) entities, the Northern California School Insurance Group (NCSIG), the School Excess Liability Fund (SELF) and the Schools Insurance Group Northern Alliance (SIGNAL). The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage.

Each JPA is governed by a board consisting of a representative from each member school agency. Each governing board controls the operations of its JPA independent of any influence by the Willits Unified School District beyond the District's representation on the governing boards.

Each JPA is independently accountable for its fiscal matters. Budgets are not subject to any approval other than that of the respective governing boards. Member district's share surpluses and deficits proportionately to their participation in the JPA.

The relationship between the District and the JPAs are such that the JPAs are not a component unit of the District for financial reporting purposes. Financial statements are available directly from the JPAs.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2018, total deferred outflows related to pensions was \$5,599,624 and total deferred inflows related to pensions was \$1,357,927.

NOTE 15 – RESTATEMENT OF NET POSITION

The beginning net position of Governmental Activities has been restated in order to record the District’s total OPEB liability in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The effect on beginning net position is presented as follows:

	Governmental Activities
Net Position - Beginning, as Previously Reported	\$ (328,437)
Restatement	(1,780,357)
Net Position - Beginning, as Restated	<u>\$ (2,108,794)</u>

**REQUIRED SUPPLEMENTARY
INFORMATION**

**WILLITS UNIFIED SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 14,372,140	\$ 14,493,710	\$ 14,643,780	\$ 150,070
Federal sources	1,109,478	1,103,738	1,115,811	12,073
Other state sources	1,273,511	1,551,853	1,577,905	26,052
Other local sources	1,550,384	1,733,970	1,804,364	70,394
Total Revenues	18,305,513	18,883,271	19,141,860	258,589
EXPENDITURES				
Certificated salaries	7,386,977	7,340,506	7,368,256	(27,750)
Classified salaries	3,244,721	3,183,311	3,143,501	39,810
Employee benefits	5,502,752	5,343,956	5,317,029	26,927
Books and supplies	787,174	948,324	1,309,697	(361,373)
Services and other operating expenditures	2,202,202	1,137,182	2,359,709	(1,222,527)
Capital outlay	201,465	188,526	162,850	25,676
Other outgo				
Excluding transfers of indirect costs	-	-	17,441	(17,441)
Transfers of indirect costs	(65,007)	(66,526)	(67,440)	914
Total Expenditures	19,260,284	18,075,279	19,611,043	(1,535,764)
Excess (Deficiency) of Revenues				
Over Expenditures	(954,771)	807,992	(469,183)	(1,277,175)
Other Financing Sources (Uses)				
Transfers out	(264,761)	(242,983)	(266,155)	(23,172)
Net Financing Sources (Uses)	(264,761)	(242,983)	(266,155)	(23,172)
NET CHANGE IN FUND BALANCE	(1,219,532)	565,009	(735,338)	(1,300,347)
Fund Balance - Beginning	5,081,393	5,081,393	5,081,393	-
Fund Balance - Ending	\$ 3,861,861	\$ 5,646,402	\$ 4,346,055	\$ (1,300,347)

See accompanying note to required supplementary information.

**WILLITS UNIFIED SCHOOL DISTRICT
 SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
 FOR THE YEAR ENDED JUNE 30, 2018**

	<u>June 30, 2018</u>
Total OPEB Liability	
Service Cost	\$ 95,727
Interest on total OPEB liability	67,929
Benefits payments	<u>(177,469)</u>
Net change in total OPEB liability	(13,813)
Total OPEB liability - beginning	<u>1,829,785</u>
Total OPEB liability - ending	<u>\$ 1,815,972</u>
Covered payroll	\$ 7,132,502
District's total OPEB liability as a percentage of covered payroll	25.46%

See accompanying note to required supplementary information.

**WILLITS UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
- CALSTRS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.011%	0.012%	0.012%	0.012%
District's proportionate share of the net pension liability	\$ 10,282,752	\$ 9,755,110	\$ 8,289,481	\$ 6,943,281
State's proportionate share of the net pension liability associated with the District	6,083,239	5,554,228	4,384,211	4,192,654
Total	<u>\$ 16,365,991</u>	<u>\$ 15,309,338</u>	<u>\$ 12,673,692</u>	<u>\$ 11,135,935</u>
District's covered payroll	\$ 6,002,283	\$ 6,009,208	\$ 5,720,912	\$ 5,292,121
District's proportionate share of the net pension liability as a percentage of its covered payroll	171.3%	162.3%	144.9%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**WILLITS UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
- CALPERS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.031%	0.031%	0.031%	0.029%
District's proportionate share of the net pension liability	\$ 7,351,747	\$ 6,208,389	\$ 4,524,332	\$ 3,281,033
District's covered payroll	\$ 3,926,978	\$ 3,546,310	\$ 3,399,129	\$ 3,033,945
District's proportionate share of the net pension liability as a percentage of its covered payroll	187.2%	175.1%	133.1%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**WILLITS UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 929,495	\$ 752,848	\$ 640,617	\$ 506,798
Contributions in relation to the contractually required contribution*	(929,495)	(752,848)	(640,617)	(506,798)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 6,493,119	\$ 6,002,283	\$ 6,009,208	\$ 5,720,912
Contributions as a percentage of covered payroll	14.32%	12.54%	10.66%	8.86%

*Amounts do not include on-behalf contributions

**WILLITS UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 641,991	\$ 546,747	\$ 446,274	\$ 404,066
Contributions in relation to the contractually required contribution	(641,991)	(546,747)	(446,274)	(404,066)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 4,132,110	\$ 3,926,978	\$ 3,546,310	\$ 3,399,129
Contributions as a percentage of covered payroll	15.54%	13.92%	12.58%	11.89%

See accompanying note to required supplementary information.

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in Total OPEB Liability and Related Ratios

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

Schedule of the District's Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

Changes in Assumptions

The CalSTRS plan rate of investment return assumption was changed from 7.60 percent to 7.10 percent since the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.65 percent to 7.15 percent since the previous valuation.

**WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – PURPOSE OF SCHEDULES (continued)

Schedule of District Contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District’s statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District’s covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District’s covered payroll.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2018, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code.

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	\$ 7,340,506	\$ 7,368,256	\$ 27,750
Books and supplies	\$ 948,324	\$ 1,309,697	\$ 361,373
Services and other operating expenditures	\$ 1,137,182	\$ 2,359,709	\$ 1,222,527
Other outgo			
Excluding transfers of indirect costs	\$ -	\$ 17,441	\$ 17,441

**SUPPLEMENTARY
INFORMATION**

**WILLITS UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 458,348
Title II, Part A, Teacher Quality	84.367	14341	66,852
Title III			
Title III, English Learner Student Program	84.365	14346	16,231
Title III, Immigrant Education Program	84.365	15146	2,691
Subtotal Title III			<u>18,922</u>
Title VI, Part B, Rural & Low Income School Program	84.358B	14356	27,889
Department of Rehabilitation: Workability II, Transitions Partnership Program	84.126	10006	4,404
Special Education Cluster			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	322,156
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	74,965
Subtotal Special Education Cluster			<u>397,121</u>
Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	84.048	14893	14,958
Total U. S. Department of Education			<u><u>988,494</u></u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster [1]			
School Breakfast Program - Needy	10.553	13526	237,559
National School Lunch Program	10.555	13391	390,845
USDA Commodities [2]	10.555	*	22,669
Meal Supplements	10.555	*	8,979
Subtotal Child Nutrition Cluster			<u>660,052</u>
CACFP Claims - Centers and Family Day Care	10.558	13393	75,807
Forest Reserve Funds	10.665	10044	1,094
Total U. S. Department of Agriculture			<u><u>736,953</u></u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
<i>Passed through California Department of Health Services:</i>			
Medi-Cal Billing Option	93.778	10013	41,223
Total U. S. Department of Health & Human Services			<u>41,223</u>
Total Federal Expenditures			<u><u>\$ 1,766,670</u></u>

[1] - Major Program

[2] - In-Kind Contribution

* - Pass-Through Entity Identifying Number not available or not applicable

**WILLITS UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2018**

	Second Period Report AD681FC5	Annual Report 978E6F86
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	458.76	456.72
Extended Year Special Education	3.00	3.00
Total TK/K through Third	461.76	459.72
Fourth through Sixth		
Regular ADA	305.15	305.01
Extended Year Special Education	1.39	1.39
Total Fourth through Sixth	306.54	306.40
Seventh through Eighth		
Regular ADA	210.14	210.45
Extended Year Special Education	0.58	0.58
Total Seventh through Eighth	210.72	211.03
Ninth through Twelfth		
Regular ADA	440.68	438.57
Extended Year Special Education	0.35	0.35
Total Ninth through Twelfth	441.03	438.92
TOTAL SCHOOL DISTRICT	1,420.05	1,416.07

See accompanying note to supplementary information.

**WILLITS UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 FOR THE YEAR ENDED JUNE 30, 2018**

Grade Level	Minutes Requirement	2017-18	Number of Days	Status
		Actual Minutes		
Kindergarten	36,000	53,340	180	Complied
Grade 1	50,400	53,340	180	Complied
Grade 2	50,400	53,340	180	Complied
Grade 3	50,400	53,350	180	Complied
Grade 4	54,000	54,240	180	Complied
Grade 5	54,000	54,240	180	Complied
Grade 6	54,000	55,510	180	Complied
Grade 7	54,000	55,510	180	Complied
Grade 8	54,000	55,510	180	Complied
Grade 9	64,800	65,295	180	Complied
Grade 10	64,800	65,295	180	Complied
Grade 11	64,800	65,295	180	Complied
Grade 12	64,800	65,295	180	Complied

See accompanying note to supplementary information.

**WILLITS UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018**

	2019 (Budget)	2018	2017	2016
General Fund - Budgetary Basis				
Revenues And Other Financing Sources	\$ 19,764,056	\$ 19,141,860	\$ 19,458,065	\$ 20,189,965
Expenditures And Other Financing Uses	19,893,943	19,877,198	18,859,859	18,219,918
Net change in Fund Balance	\$ (129,887)	\$ (735,338)	\$ 598,206	\$ 1,970,047
Ending Fund Balance	\$ 4,216,169	\$ 4,346,055	\$ 5,081,393	\$ 4,483,187
Available Reserves*	\$ 2,822,256	\$ 3,947,199	\$ 4,499,611	\$ 2,452,130
Available Reserves As A Percentage Of Outgo	14.19%	19.86%	23.86%	13.46%
Long-term Debt	\$ 35,113,963	\$ 35,848,528	\$ 32,472,690	\$ 29,626,017
Average Daily Attendance At P-2	1,396	1,420	1,416	1,394

The General Fund balance has decreased by \$137,132 over the past two years. The fiscal year 2018-19 budget projects a decrease of \$129,887. For a District this size, the State recommends available reserves of at least 3% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2018-19 fiscal year. Total long-term obligations have increased by \$6,222,511 over the past two years.

Average daily attendance has increased by 26 ADA over the past two years. A decrease of 24 ADA is anticipated during the 2018-19 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

**WILLITS UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

There were no adjustments necessary to reconcile fund balances between the Annual Financial and Budget Report with the Audited Financial Statements.

**WILLITS UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2018**

Charter #	Charter School	Status	Included in Audit Report
0822	La Vida Charter	Active	No
0166	Willits Charter	Active	No
1373	Willits Elementary Charter	Active	No

See accompanying note to supplementary information.

**WILLITS UNIFIED SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2018**

The District boundaries encompass the City of Willits. There were no changes in the boundaries of the District during the current year. The District provides education for grades K-12 and is currently operating: two elementary schools, one necessary small elementary school, one middle school, one high school, one continuation high school, a K-12 independent study school and an adult school. Three charter schools also operate within the district boundaries.

GOVERNING BOARD

Member	Office	Term Expires
Alex Bowlds	President	December 2020
Robert Colvig	Clerk	December 2018
Cynthia Carni	Member	December 2018
Christopher Neary	Member	December 2018
Robert Chavez	Member	December 2018

DISTRICT ADMINISTRATORS

Mark Westerburg
Superintendent

Nikki Agenbroad
Director of Fiscal Services

**WILLITS UNIFIED SCHOOL DISTRICT
 NOTES TO SUPPLEMENTARY INFORMATION
 JUNE 30, 2018**

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The following schedule provides reconciliation between revenues reported on the Statement of Revenue, Expenditures, and Changes in Fund Balance, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2018 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2018.

	CFDA	
	Number	Amount
Total Federal Revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 1,851,670
E-Rate Federal Communication Commission	84.UNK	<u>(85,000)</u>
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		<u>\$ 1,766,670</u>

The District has not elected to use the 10 percent de minimis indirect cost rate.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code Sections 46200 through 46208*. During the year ended June 30, 2018, the District participated in the Longer Day incentive funding program. As of June 30, 2018, the District had not yet met its target funding.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

WILLITS UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION, continued
JUNE 30, 2018

NOTE 1 – PURPOSE OF SCHEDULES (continued)

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Schedule of Charter Schools

This schedule lists all Charter Schools chartered by the District and displays information for each Charter School on whether or not the Charter School is included in the District audit.

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

**OTHER INDEPENDENT
AUDITORS' REPORTS**

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

Independent Auditors' Report

Governing Board
Willits Unified School District
Willits, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Willits Unified School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Willits Unified School District's basic financial statements, and have issued our report thereon dated December 11, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Willits Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Willits Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Willits Unified School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

Corporate Office:
348 Olive Street
San Diego, CA 92103

toll-free: 877.220.7229
tel: 619.270.8222
fax: 619.260.9085
www.christywhite.com

Licensed by the California
State Board of Accountancy

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Audit Findings and Questioned Costs that we consider to be significant deficiencies. (Finding #2018-001)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Willits Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Willits Unified School District's Response to Findings

Willits Unified School District's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Willits Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White Associates

San Diego, California
December 11, 2018

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

Independent Auditors' Report

Governing Board
Willits Unified School District
Willits, California

Report on Compliance for Each Major Federal Program

We have audited Willits Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Willits Unified School District's major federal programs for the year ended June 30, 2018. Willits Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Willits Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Willits Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Willits Unified School District's compliance.

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

Corporate Office:
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Opinion on Each Major Federal Program

In our opinion, Willits Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of Willits Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Willits Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Willits Unified School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christy White Associates

San Diego, California
December 11, 2018

REPORT ON STATE COMPLIANCE

Independent Auditors' Report

Governing Board
Willits Unified School District
Willits, California

Report on State Compliance

We have audited Willits Unified School District's compliance with the types of compliance requirements described in the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Willits Unified School District's state programs for the fiscal year ended June 30, 2018, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Willits Unified School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Willits Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Willits Unified School District's compliance with those requirements.

Christy White, CPA

Michael D. Ash, CPA

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SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

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Opinion on State Compliance

In our opinion, Willits Unified School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as items #2018-002 and #2018-003. Our opinion on state compliance is not modified with respect to these matters.

Willits Unified School District’s response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Willits Unified School District’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine Willits Unified School District's compliance with the state laws and regulations applicable to the following items:

<u>PROGRAM NAME</u>	<u>PROCEDURES PERFORMED</u>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes

(Continued on the next page)

Procedures Performed (continued)

<u>PROGRAM NAME</u>	<u>PROCEDURES PERFORMED</u>
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes – Classroom Based; for charter schools	Not Applicable
Charter School Facility Grant Program	Not Applicable

Christy White Associates

San Diego, California
December 11, 2018

**SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

**WILLITS UNIFIED SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2018**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
<u>10.553, 10.555</u>	<u>Child Nutrition Cluster</u>	
Dollar threshold used to distinguish between Type A and Type B programs:	\$	<u>750,000</u>
Auditee qualified as low-risk auditee?		<u>Yes</u>

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

WILLITS UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS, *continued*
FOR THE YEAR ENDED JUNE 30, 2018

FIVE DIGIT CODE

30000

AB 3627 FINDING TYPE

Internal Control

FINDING #2018-001: STUDENT BODY FUNDS (30000)

Criteria: Maintaining sound internal control procedures over cash receipts, cash disbursements, bank reconciliations and minutes of council meetings reduced the opportunity for irregularities to go undetected. The Fiscal Crisis & Management Assistance Team (FCMAT) Associated Student Body Accounting Manual & Desk Reference outlines the proper internal control procedures for associated student body accounts to follow.

Condition: We noted the following deficiencies during our site visits:

Willits High School

- Three out of ten cash receipts tested were missing reconciling documentation and lacking a clear audit trail.
- Three out of ten cash disbursements tested did not have proper approval as the payee approved their own reimbursement.

Baechtel Grove Middle School

- Three out of ten cash receipts tested did not have adequate supporting documentation to substantiate the amount received and deposited.
- Three out of ten cash disbursements tested did not have the appropriate approvals. Two of the three disbursements had the payee approve their own reimbursement.

Perspective: We tested receipts and disbursements at various ASB's throughout the District.

Cause: Insufficient controls over student body activities.

Effect: Potential for irregularities in accounting to go undetected.

Recommendation: We recommend that the District provide the FCMAT manual to all ASB staff as well as provide District-wide ASB training to reinforce the importance for sound internal control procedures to be implemented. We also recommend that the District follow up with sites to verify that internal control procedures are in place.

Corrective Action Plan: The District will provide training to ASB staff. All ASB staff will be provided a copy of the FCMAT ASB Manual. A new fiscal department employee has been hired who has ASB experience. She will be tasked with providing additional support and oversight to the ASB staff.

**WILLITS UNIFIED SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

FIVE DIGIT CODE

50000

AB 3627 FINDING TYPE

Federal Compliance

There were no federal award findings and questioned costs for the year ended June 30, 2018.

**WILLITS UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Programs
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

FINDING#2018-002: SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria: School Accountability Report Cards (SARCs), prepared on annual basis for each school site within the District and posted in February, should contain information regarding school facilities conditions, as indicated in the most recently prepared facility inspection tool (FIT) form developed by the Office of Public School Construction and approved by the State Allocation Board, or local evaluation instruments that meet the same criteria, as per Education Code Sections 33126(b)(8) and 17002(d).

Condition: During testing of a representative sample of 2016-17 SARCs posted in 2017-18, we noted discrepancies between facility inspection evaluations reported in the SARC when compared to Facility Inspecting Tools. Additionally, it appears inspections are not taking place annually. Facility inspection date reported in SARC was September 30, 2014.

Cause: The District was not using the most recently prepared FIT forms in completing the SARCs.

Questioned Costs: Not applicable.

Effect: The SARCs were not accurate.

Recommendation: We recommend that the District implement a process to accurately compile information included in the most recently prepared FITs.

Corrective Action Plan: The fiscal department will review SARCs before they are published to ensure the accuracy of the reported FIT data. The fiscal department will work with site administration and maintenance staff to ensure that FIT reports are done annually for each site.

**WILLITS UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

FINDING #2018-003 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria: Students classified as English Learners, or Free or Reduced Price Meals eligible and who are not directly certified on the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report must have supporting documentation that indicates the student was eligible for the designation. Auditors are required to verify compliance with Education Code Section 42238.02(b)(3)(b) in Section W of the 2017-18 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Condition: 5 of 8 students tested from the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report who were classified as English Learners (EL) did not have proper supporting documentation to support their designation. Upon extrapolation of the error, we calculated an additional 11 students without proper supporting documentation for a total of 16 ineligible students.

Cause: Incorrect designation of students due to oversight by the District.

Effect: The District is not in compliance with State requirements. The extrapolated error is a total of 16 students.

Context: 16 of 25 students reported in the District’s Unduplicated Pupil Count as English Learner (EL) were not properly designated.

Questioned Cost: \$3,513 as calculated on next page.

Recommendation: We recommend that the District ensure that all students listed as EL in the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report have proper documentation to support their CALPADS designation and are properly designated in a timely manner.

Corrective Action Plan: The Director of Fiscal Services and the CALPADS coordinator will review the requirements for unduplicated count designation with the staff responsible for collecting alternate income forms and the staff responsible for entering EL designations in the student information system.

**WILLITS UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

**FINDING #2018-003 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)
(continued)**

UPP Audit Adjustment					
1	Total Adjusted Enrollment from the UPP exhibit as of P-2			4,600	
2	Total Adjusted Unduplicated Pupil Count from the UPP exhibit as of P-2			3,422	
3	Audit Adjustment - Number of Enrollment			-	
4	Audit Adjustment - Number of Unduplicated Pupil Count			(16)	
5	Revised Adjusted Enrollment			4,600	
6	Revised Adjusted Unduplicated Pupil Count			3,406	
7	UPP calculated as of P-2			0.7439	
8	Revised UPP for audit finding			0.7404	
9	Charter Schools Only: Determinative School District Concentration Cap			-	
10	Revised UPP adjusted for Concentration Cap			0.7404	
LCFF Target Supplemental Grant Funding Audit Adjustment					
		TK/K-3	4-6	7-8	9-12
9	Supplemental and Concentration Grant ADA	450.89	319.79	217.85	461.86
10	Adjusted Base Grant per ADA	\$7,941	\$7,301	\$7,518	\$8,939
11	Target Supplemental Grant Funding calculated as of P-2				\$1,737,998
12	Revised Target Supplemental Grant Funding for audit finding				\$1,729,821
13	Target Supplemental Grant Funding audit adjustment				(\$8,177)
LCFF Target Concentration Grant Funding Audit Adjustment					
14	Target Concentration Grant Funding calculated as of P-2				\$0
15	Revised Target Concentration Grant Funding for audit finding				\$0
16	Target Concentration Grant Funding audit adjustment				\$0
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded at LCFF Target					
18	Total Target Supplemental and Concentration audit adjustment				(\$8,177)
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded on LCFF Floor and Gap					
19	Statewide Gap Funding Rate as of P-2				0.4296644273
20	Estimated Cost of Unduplicated Pupil Count audit adjustment				(\$3,513)

**WILLITS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

FINDING #2017-001: STUDENT BODY FUNDS (30000)

Criteria: Maintaining sound internal control procedures over cash receipts, cash disbursements, bank reconciliations and minutes of council meetings reduced the opportunity for irregularities to go undetected. The Fiscal Crisis & Management Assistance Team (FCMAT) Associated Student Body Accounting Manual & Desk Reference outlines the proper internal control procedures for associated student body accounts to follow.

Condition: We noted the following deficiencies during our site visits:

Willits High School

- One out of ten cash receipts tested did not have adequate supporting documentation to show itemization of cash received.
- One out of ten cash receipts tested was not deposited on a timely basis.
- One out of ten cash disbursements tested did not have signatures to indicate proper requisition and approval of the expenditures.

Baechtel Grove Middle School

- Three out of ten cash receipts tested did not have adequate supporting documentation to substantiate the amount received and deposited.
- One out of ten cash disbursements tested did not have the certificated teacher's signature to indicate proper requisition and approval of the expenditures.

Perspective: We tested receipts and disbursements at various ASB's throughout the District.

Cause: Insufficient controls over student body activities.

Effect: Potential for irregularities in accounting to go undetected.

Recommendation: We recommend that the District provide the FCMAT manual to all ASB staff as well as provide District-wide ASB training to reinforce the importance for sound internal control procedures to be implemented. We also recommend that the District follow up with sites to verify that internal control procedures are in place.

District Response: Site staff will receive additional training and will receive a copy of the FCMAT ASB manual. The District will monitor internal controls at the sites.

Current Status: Not Implemented, See Finding #2018-001.

**WILLITS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

FINDING #2017-002: BANK ACCOUNTS AND RECONCILIATIONS (30000)

Criteria: Internal controls over bank accounts and reconciliations are important to ensure that the District's financial statements are free of material misstatement.

Condition: During our testing of the District's bank accounts and reconciliations, it was noted that the District's cash with fiscal agent did not reconcile from the District's general ledger to the supporting documentation.

Perspective: Testing of District's bank accounts and reconciliations for the year under audit.

Cause: Lack of oversight over District cash with fiscal agent reconciliation.

Effect: Risk of material misstatement.

Recommendation: Sound internal controls and oversight should be put into place to review all activity related to the District's cash with fiscal agent account.

District Response: The District will include all cash held with fiscal agents at year end closing.

Current Status: Implemented.

**WILLITS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

FINDING#2017-003: SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria: School Accountability Report Cards (SARCs), prepared on annual basis for each school site within the District and posted in February, should contain information regarding school facilities conditions, as indicated in the most recently prepared facility inspection tool (FIT) form developed by the Office of Public School Construction and approved by the State Allocation Board, or local evaluation instruments that meet the same criteria, as per Education Code Sections 33126(b)(8) and 17002(d).

Condition: During testing of a representative sample of 2015-16 SARCs posted in 2016-17 the following issues were noted regarding facilities conditions:

At Willits High School there were discrepancies noted between the SARC and the Facility Inspection Tool:

- Interior noted as "Fair" on the FIT Form but "Poor" on the SARC
- Restrooms noted as "Good" on the FIT Form but "Poor" on the SARC
- Exterior noted as "Good" on the FIT Form but "Fair" on the SARC
- Overall noted as "Good" on the FIT Form but "Fair" on the SARC

Additionally, we noted facility inspection dates stated on the FIT did not match inspection dates published in the SARCs for Blosser Lane Elementary, Baechtel Grove Middle, and Willits High.

Cause: The District was not using the most recently prepared FIT forms in completing the SARCs.

Questioned Costs: Not applicable.

Effect: The SARCs were not accurate.

Recommendation: We recommend that the District implement a process to accurately compile information included in the most recently prepared FITs.

District Response: The District administration will ensure that site Administration is using the correct FIT forms and data when preparing the SARC.

Current Status: Not Implemented, See Finding #2018-002.

**WILLITS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

FINDING #2017-004 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria: Students classified as English Learners, or Free or Reduced Price Meals eligible and who are not directly certified on the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report must have supporting documentation that indicates the student was eligible for the designation. Auditors are required to verify compliance with Education Code Section 42238.02(b)(3)(b) in Section W of the 2016-17 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Condition: 2 of 15 students tested from the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report who were classified as English Learners (EL) were reclassified as English proficient during prior years. 2 of 60 students classified as Free or Reduced Price Meals (FRPM) did not have proper supporting documentation to support their designation due to a change in status from the income verification process. When the error is extrapolated over the impacted population, 16 students were identified as ineligible. 1 of 12 students classified as EL and FRPM did not have proper supporting documentation to substantiate either designation. An additional 10 students were identified as ineligible when extrapolated over the population.

Cause: Incorrect designation of students due to oversight by the District.

Effect: The District is not in compliance with State requirements. The extrapolated error is 28 students.

Context: 2 of 15 students reported in the District's Unduplicated Pupil Count as English Learner (EL) were not properly designated. 16 of 466 students reported as Free or Reduced Price Meals (FRPM) did not have proper supporting documentation to support their FRPM designation due to change of status during the income verification process. 10 of 119 students reported as EL and FRPM did not have proper supporting documentation to substantiate either designation.

Questioned Cost: \$7,597, as calculated on next page.

Recommendation: We recommend that the District ensure that all students listed as FRPM in the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report have proper documentation to support their CALPADS designation and are properly designated in a timely manner.

District Response: The Director of Fiscal Services will review the requirements for unduplicated count designation with the staff responsible for collecting FRPM forms and the staff responsible for entering EL designations in the student information system.

WILLITS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2018

FINDING #2017-004 – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (continued)

UPP Audit Adjustment					
1	Total Adjusted Enrollment from the UPP exhibit as of P-2				4,658
2	Total Adjusted Unduplicated Pupil Count from the UPP exhibit as of P-2				3,471
3	Audit Adjustment - Number of Enrollment				-
4	Audit Adjustment - Number of Unduplicated Pupil Count				(28)
5	Revised Adjusted Enrollment				4,658
6	Revised Adjusted Unduplicated Pupil Count				3,443
7	UPP calculated as of P-2				0.7452
8	Revised UPP for audit finding				0.7392
9	Charter Schools Only: Determinative School District Concentration Cap				-
10	Revised UPP adjusted for Concentration Cap				0.7392
LCFF Target Supplemental Grant Funding Audit Adjustment		TK/K-3	4-6	7-8	9-12
9	Supplemental and Concentration Grant ADA	452.15	312.17	206.52	452.35
10	Adjusted Base Grant per ADA	\$7,820	\$7,189	\$7,403	\$8,801
11	Target Supplemental Grant Funding calculated as of P-2				\$1,682,662
12	Revised Target Supplemental Grant Funding for audit finding				\$1,669,115
13	Target Supplemental Grant Funding audit adjustment				(\$13,547)
LCFF Target Concentration Grant Funding Audit Adjustment					
14	Target Concentration Grant Funding calculated as of P-2				\$0
15	Revised Target Concentration Grant Funding for audit finding				\$0
16	Target Concentration Grant Funding audit adjustment				\$0
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded at LCFF Target					
18	Total Target Supplemental and Concentration audit adjustment				(\$13,547)
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded on LCFF Floor and Gap					
19	Statewide Gap Funding Rate as of P-2				0.5607679980
20	Estimated Cost of Unduplicated Pupil Count audit adjustment				(\$7,697)

Current Status: Not Implemented, See Finding #2018-003.

WILLITS UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
Regular Meeting
Willits High School Media Center
299 North Main Street, Willits, California
Wednesday, December 5, 2018
Closed Session – 4:30 p.m.
Open Session - 5:30 p.m.

Public Comments- Individuals may address the Board on regular session agenda items at the time they are under consideration.

MINUTES

1. Call Meeting to Order

Board President Bowlds called the meeting to order at 4:30 p.m.

2. Agenda Approval

MSP (Colvig/Chavez) to approve the agenda with the addition of two (2) action items approval of annual report for Willits Elementary Charter and Willits Charter School.

Ayes: Bowlds, Chavez, Colvig
Noes: None
Absent: Carni, Neary
Abstain: None

3. Public Comments on the Closed Session Items
No comments were received

4. Recess to Closed Session

Board President Bowlds recessed to closed session 4:31 p.m.

A. Preparation for Labor Negotiations

5. Reconvene to Open Session

Board President Bowlds reconvened to open session at 5:31 p.m.

6. Report out of Closed Session

Superintendent Westerburg reported that the board discussed upcoming negotiations.

7. Flag Salute led by Board Clerk Colvig

8. Special Order of Business

A. Acknowledgement of Board Members (2):
Both members absent, moved to 12/12/18 meeting

9. Informational

A. *Substitute Classified Rate of Pay Change
Superintendent Westerburg advised the district is upholding the law with the minimum wage increase.

B. *Willits Elementary Charter School, Annual Report- MOVED TO ACTION ITEM
Director Kara McClellan was present- no questions from the board members.

C. * Willits Charter School, Annual Report- MOVED TO ACTION ITEM
Jennifer Lockwood was present- no questions from board members.

Eric Glassey was present and thanked Superintendent Westerburg for his ongoing support to charters.

10. WTA Comments

John Haschak shared congratulations to new board members and advised that WTA Vice-President Tessa Ford will be taking over duties as president. John thanked Superintendent Westerburg for setting up LCAP stakeholder meetings and he looks forward to being part of it. Board members and Superintendent Westerburg thanked John for his work as WTA president.

11. CSEA Comment

CSEA President, Dan Green thanked board members past and present, he shared his appreciation to Mark for the upcoming LCAP stakeholder meetings, wished John Haschak well in his new position and a Merry Christmas to everyone

12. Superintendent Comments

Superintendent Westerburg reported K-5 teachers participated in a great in-service "Unlocking the Code", there are 9 additional PD days to get through the program. He expressed his appreciation to both the transportation and maintenance departments for their ongoing flexibility and high work load. Athletics is going well, students are active and engaged, good transition to 2nd trimester, honor roll looks great and Hot Winters Night is Friday night at the high school.

13. Board Comments

Student Board Representative Claire Moyle Case-Brackett- no comments received

Board Clerk Dr. Colvig- no comments received

Board President Bowlds wished everyone a great holiday season and advised that he is continuing to support wrestling throughout the county.

Board Member Chavez shared his wishes for Happy Holidays and a Great New Year to all, he was sorry to miss Hot Winters Night this year.

Board Member Carni and Neary- ABSENT

14. Action /Discussion

A. Public Comments on Consent Agenda

No comments were received

B. Consent Agenda

The Consent Agenda included the following items: Approval of Minutes of the Regular Meeting held on November 7, 2018, Warrant Registers from October 27, 2018- November 28, 2018, Approval of Employee Status Changes (3), Second Read/Final Approval BP 0415: Equity, Second Read/Final Approval BP 1020: Youth Services, Second Read/Final Approval BP 0420.42: Charter School Renewal, Second Read/Final Approval BP 1100: Communication with the Public, Second Read/Final Approval BP 3290: Gifts, Grants and Bequests, Second Read/Final Approval BP/AR 3312.2: Educational Travel Program Contracts, Second Read/Final Approval, AR 3320: Claims and Actions Against the District, Second Read/Final Approval BP 4114: Transfers, Second Read/Final Approval BP/AR 5141.6: School Health Services, Second Read/Final Approval BP/AR 5144.1: Suspension and Expulsion/Due Process, Second Read/Final Approval BP/AR 5148.3: Preschool/Early Childhood Education

MSP (Colvig/Chavez) to approve the Consent Agenda as presented.

Ayes: Bowlds, Chavez, Colvig

Noes: None

Absent: Carni, Neary

Abstain: None

C. *Approval of Resolution 2018/19-10: Curriculum Adoption High School Science, Biology: Pearson Education, Prentice Hall, Copyright 2017.

ROLL CALL VOTE

MSP (Colvig/Chavez) to approve resolution 2018/19-10 as presented.

Ayes: Bowlds, Chavez, Colvig
Noes: None
Absent: Carni, Neary
Abstain: None

D. *Approval of Willits Elementary Charter School, 2017/18 Annual Report, as presented.

MSP (Colvig/Chavez) to approve 2017/18 annual report for Willits Elementary Charter School as presented.

Ayes: Bowlds, Chavez, Colvig
Noes: None
Absent: Carni, Neary
Abstain: None

E. *Approval of Willits Charter School, 2017/18 Annual Report, as presented.

MSP (Colvig/Chavez) to approve 2017/18 annual report for Willits Elementary Charter School as presented.

Ayes: Bowlds, Chavez, Colvig
Noes: None
Absent: Carni, Neary
Abstain: None

D. Items for next board meeting agenda

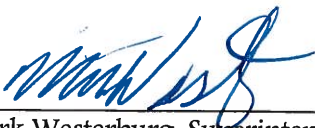
15. Public Comments for Items Not on the Agenda

Maria Mungia reported that 49% students at BGMS are on honor roll and/or principal list. She stated that her math teachers are doing a great job instituting the new curriculum. Here are some statistics so far this year: 41% of students on target to complete 100% growth, 26% students have already made one year's growth this year, 3% have grown two grade levels, and 19% have grown one grade level.

16. Adjournment

MSP (Colvig/Chavez) to adjourn at 5:50 p.m.

Ayes: Bowlds, Chavez, Colvig
Noes: None
Absent: Carni, Neary
Abstain: None



Mark Westerburg, Superintendent

Robert Colvig, Board Clerk

WILLITS UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

Regular Meeting

Willits High School Media Center
299 North Main Street, Willits, California

Wednesday, December 12, 2018

Regular Open Session 5:30 p.m.

Public Comments- Individuals may address the Board on regular session agenda items at the time they are under consideration.

Minutes

1. Call Meeting to Order

Board President Bowlds called the meeting to order at 5:30 p.m.

2. Agenda Approval

MSP (Chavez/Carni) to approve the agenda as presented (action item for agenda approval added)

Ayes: Bowlds, Chavez, Colvig, Carni

Noes: None

Absent: Neary

Abstain: None

3. Flag Salute led by Board Member Chavez

4. Special Order of Business

A. Acknowledgement of Retiring Board Members (2)

Board Clerk Colvig spoke on behalf of retiring board member Chris Neary, acknowledging his leadership to the board and community.

Board President Bowlds thanked retiring board member Cynthia Carni for ten (10) years of service to the board with the best intentions of students at her forefront.

5. Action/Discussion

A. Swearing in of New Board Members

Board Clerk Colvig swore in two (2) new board members: Paula Nunez and Jeanne King

6.

A. Organizational Meeting

1. Election of Board President

MSP (Colvig/King) to nominate and approve Alex Bowlds as Board President.

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

Bob Colvig nominated Alex Bowlds for Board President

MSP (Bowlds/Chavez) to nominate and approve Bob Colvig as Board Clerk.

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

Alex Bowlds nominated Bob Colvig for Board Clerk.

3. Appointment of Board Secretary

MSP (Bowlds/Colvig) to appoint Mark Westerburg as the Board Secretary

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

4. Appointment of Representatives to the School Sites

Brookside Elementary- Jeanne King

Blosser Lane Elementary- Paula Nunez

Sherwood School-Robert Chavez

Baechtel Grove Middle School-Bob Colvig

Willits High School-Alex Bowlds

Sanhedrin Alternative School-Robert Chavez

7. Superintendent Comments

Superintendent Westerburg advised that negotiations are coming up, he wants transparency between all parties and wants to continue to plan to have discussions about district facilities.

8. Board Comments

Board Member Nunez shared that she is glad to be on the board and attended the training at MCOE for new board members. Nunez also reported that she will address her questions and concerns to the Superintendent.

Board Member King stated that she was glad to be on the board and appreciates the support and trust. She shared her appreciation to staff at the district office and reported that she also went to training on Saturday at MCOE. One important thing she learned was the importance of good relations with other board members.

Board Members Chavez, Bowlds and Colvig extended their welcome to new board members and appreciation to retiring board members.

9. Action/Discussion

A. Approval of 1st Interim Budget

MSP (Nunez/Chavez) to approve the first interim budget for 2018/19 as presented.

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

Director of Finance Nikki Agenbroad presented the first interim budget –ATTACHMENT A.

B. Consideration of time for board meetings

MSP (Chavez/Colvig) to approve board meeting start times as follows, Closed Session-4:30 Open Session-5:00

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None

C. Agenda items for the Next Regular Meeting

- Student discipline/expulsion hearing

10. Public Comments for Items Not on the Agenda

Deanna Arms (parent) spoke regarding the football coach position- a discussion took place regarding contract issues and Ed Code for certificated staff and coaching positions.

11. Adjournment

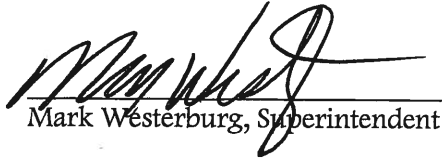
MSP (Bowlds/Colvig) to adjourn the meeting at 6:27 p.m.

Ayes: Bowlds, Chavez, Colvig, King, Nunez

Noes: None

Absent: None

Abstain: None



Mark Westerburg, Superintendent

Robert Colvig, Board Clerk

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,416,262.00	0.61%	15,510,356.00	2.16%	15,844,856.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	567,109.00	-48.83%	290,202.00	-0.32%	289,277.00
4. Other Local Revenues	8600-8799	282,479.00	-7.78%	260,500.00	-1.92%	255,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,084,674.71)	11.57%	(2,325,833.15)	6.08%	(2,467,334.15)
6. Total (Sum lines A1 thru A5c)		14,181,175.29	-3.14%	13,735,224.85	1.36%	13,922,298.85
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,801,672.76		5,840,912.76
b. Step & Column Adjustment				139,240.00		140,182.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,000.00)		(60,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,801,672.76	0.68%	5,840,912.76	1.37%	5,921,094.76
2. Classified Salaries						
a. Base Salaries				2,261,684.58		2,288,824.58
b. Step & Column Adjustment				27,140.00		27,466.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,261,684.58	1.20%	2,288,824.58	1.20%	2,316,290.58
3. Employee Benefits	3000-3999	3,905,356.16	4.80%	4,092,889.00	3.62%	4,241,039.00
4. Books and Supplies	4000-4999	533,988.79	-0.89%	529,229.00	1.00%	534,521.00
5. Services and Other Operating Expenditures	5000-5999	1,847,354.00	-1.60%	1,817,852.00	-4.56%	1,735,030.00
6. Capital Outlay	6000-6999	0.00	0.00%	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	(489,115.44)	0.00%	(489,115.00)	0.00%	(489,115.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	288,785.53	3.88%	300,000.00	5.00%	315,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,149,726.38	1.63%	14,380,592.34	1.34%	14,573,860.34
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		31,448.91		(645,367.49)		(651,561.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,975,375.12		4,006,824.03		3,361,456.54
2. Ending Fund Balance (Sum lines C and D1)		4,006,824.03		3,361,456.54		2,709,895.05
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	771,166.27		352,224.00		277,224.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,167,938.00		1,213,356.00		1,230,993.00
2. Unassigned/Unappropriated	9790	2,065,219.76		1,793,376.54		1,199,178.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,006,824.03		3,361,456.54		2,709,895.05

①

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,167,938.00		1,213,356.00		1,230,993.00
c. Unassigned/Unappropriated	9790	2,065,219.76		1,793,376.54		1,199,178.05
(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	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		3,233,157.76		3,006,732.54		2,430,171.05
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.						
Projected retirement savings included for two out years.						

(2)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,083,736.57	-4.75%	1,032,206.00	0.00%	1,032,206.00
3. Other State Revenues	8300-8599	1,195,982.12	-9.26%	1,085,214.00	0.00%	1,085,214.00
4. Other Local Revenues	8600-8799	1,455,449.15	-7.73%	1,342,948.00	0.00%	1,342,948.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,084,674.71	11.57%	2,325,833.15	6.08%	2,467,334.15
6. Total (Sum lines A1 thru A5c)		5,819,842.55	-0.58%	5,786,201.15	2.45%	5,927,702.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,511,418.37		1,547,692.37
b. Step & Column Adjustment				36,274.00		37,145.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,511,418.37	2.40%	1,547,692.37	2.40%	1,584,837.37
2. Classified Salaries						
a. Base Salaries				988,949.78		1,000,816.78
b. Step & Column Adjustment				11,867.00		12,010.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	988,949.78	1.20%	1,000,816.78	1.20%	1,012,826.78
3. Employee Benefits	3000-3999	1,587,031.17	4.26%	1,654,632.00	3.36%	1,710,169.00
4. Books and Supplies	4000-4999	383,425.40	-24.99%	287,621.00	-1.39%	283,621.00
5. Services and Other Operating Expenditures	5000-5999	966,645.80	-4.35%	924,551.00	0.00%	924,551.00
6. Capital Outlay	6000-6999	5,000.00	0.00%	5,000.00	0.00%	5,000.00
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	421,696.88	0.00%	421,697.00	0.00%	421,697.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,864,167.40	-0.38%	5,842,010.15	1.72%	5,942,702.15
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(44,324.85)		(55,809.00)		(15,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		370,681.36		326,356.51		270,547.51
2. Ending Fund Balance (Sum lines C and D1)		326,356.51		270,547.51		255,547.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	326,356.51		270,547.51		255,547.51
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		326,356.51		270,547.51		255,547.51

3

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

4

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,416,262.00	0.61%	15,510,356.00	2.16%	15,844,856.00
2. Federal Revenues	8100-8299	1,083,736.57	-4.75%	1,032,206.00	0.00%	1,032,206.00
3. Other State Revenues	8300-8599	1,763,091.12	-21.99%	1,375,416.00	-0.07%	1,374,491.00
4. Other Local Revenues	8600-8799	1,737,928.15	-7.74%	1,603,448.00	-0.31%	1,598,448.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		20,001,017.84	-2.40%	19,521,426.00	1.68%	19,850,001.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,313,091.13		7,388,605.13
b. Step & Column Adjustment				175,514.00		177,327.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(100,000.00)		(60,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,313,091.13	1.03%	7,388,605.13	1.59%	7,505,932.13
2. Classified Salaries						
a. Base Salaries				3,250,634.36		3,289,641.36
b. Step & Column Adjustment				39,007.00		39,476.00
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	3,250,634.36	1.20%	3,289,641.36	1.20%	3,329,117.36
3. Employee Benefits	3000-3999	5,492,387.33	4.65%	5,747,521.00	3.54%	5,951,208.00
4. Books and Supplies	4000-4999	917,414.19	-10.96%	816,850.00	0.16%	818,142.00
5. Services and Other Operating Expenditures	5000-5999	2,813,999.80	-2.54%	2,742,403.00	-3.02%	2,659,581.00
6. Capital Outlay	6000-6999	5,000.00	0.00%	5,000.00	0.00%	5,000.00
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	(67,418.56)	0.00%	(67,418.00)	0.00%	(67,418.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	288,785.53	3.88%	300,000.00	5.00%	315,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,013,893.78	1.04%	20,222,602.49	1.45%	20,516,562.49
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(12,875.94)		(701,176.49)		(666,561.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,346,056.48		4,333,180.54		3,632,004.05
2. Ending Fund Balance (Sum lines C and D1)		4,333,180.54		3,632,004.05		2,965,442.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	326,356.51		270,547.51		255,547.51
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	771,166.27		352,224.00		277,224.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,167,938.00		1,213,356.00		1,230,993.00
2. Unassigned/Unappropriated	9790	2,065,219.76		1,793,376.54		1,199,178.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,333,180.54		3,632,004.05		2,965,442.56

(5)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,167,938.00		1,213,356.00		1,230,993.00
c. Unassigned/Unappropriated	9790	2,065,219.76		1,793,376.54		1,199,178.05
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,233,157.76		3,006,732.54		2,430,171.05
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.15%		14.87%		11.84%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,397.08		1,390.56		1,383.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,013,893.78		20,222,602.49		20,516,562.49
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)		20,013,893.78		20,222,602.49		20,516,562.49
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		600,416.81		606,678.07		615,496.87
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		600,416.81		606,678.07		615,496.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

⑥

2018-19 1st Interim Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: **Willits Unified School District**

CDS #: 23 65623

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2018-19
Total General Fund Expenditures & Other Uses		\$ 20,013,893
Minimum Reserve requirement	3%	\$ 600,417
General Fund Combined Ending Fund Balance		\$ 4,333,180
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 2,500
Restricted		\$ 326,356
Committed		\$ -
Assigned		\$ 771,166
Reserve for economic uncertainties		\$ 1,167,938
Unassigned and Unappropriated		\$ 2,065,220
Subtotal Assigned, Unassigned & Unappropriated		\$ 4,004,324
Total Components of ending balance		\$ 4,333,180
Assigned & Unassigned balances above the minimum reserve requirement		\$ 3,403,907

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

The District is currently projected to deficit spend for 19/20 and 20/21. This is due to increases in salaries as a result of bargaining agreements and minimum wage increases, increases to the STRS and PERS rates, and additional FTE's that have been added. LCFF revenues have been increasing in past years due to the GAP funding increases, however now that we have reached full implementation funding increases will be based on COLA only. The District must be prepared for this because the annual increases in salary and benefits exceeds typical COLA increases in revenue. Additionally the District must begin planning for future technology replenishment, vehicle replacement, and maintenance issues. The District is also maintaining a Reserve for Economic Uncertainty at 6% in 18/19, 19/20, and 20/21.

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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	15,313,692.00	15,313,692.00	2,836,929.07	15,416,262.00	102,570.00	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	743,453.00	743,453.00	35,249.34	567,109.00	(176,344.00)	-23.7%
4) Other Local Revenue		8600-8799	209,450.00	209,450.00	16,582.88	282,479.00	73,029.00	34.9%
5) TOTAL, REVENUES			16,266,595.00	16,266,595.00	2,888,761.29	16,265,850.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,956,872.00	5,956,846.45	1,600,545.64	5,801,672.76	155,173.69	2.6%
2) Classified Salaries		2000-2999	2,309,167.00	2,309,150.68	660,652.38	2,261,684.58	47,466.10	2.1%
3) Employee Benefits		3000-3999	3,961,519.00	3,961,330.12	1,115,803.14	3,905,356.16	55,973.96	1.4%
4) Books and Supplies		4000-4999	518,989.00	518,988.79	169,723.84	533,988.79	(15,000.00)	-2.9%
5) Services and Other Operating Expenditures		5000-5999	1,697,139.00	1,697,139.00	610,786.53	1,847,354.00	(150,215.00)	-8.9%
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	(482,966.00)	(482,966.00)	0.00	(489,115.44)	6,149.44	-1.3%
9) TOTAL, EXPENDITURES			13,960,720.00	13,960,489.04	4,157,511.53	13,860,940.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,305,875.00	2,306,105.96	(1,268,750.24)	2,404,909.15		
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	289,647.00	289,647.00	0.00	288,785.53	861.47	0.3%
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	(2,045,240.00)	(2,045,239.60)	0.00	(2,084,674.71)	(39,435.11)	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,334,887.00)	(2,334,886.60)	0.00	(2,373,460.24)		

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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)			(29,012.00)	(28,780.64)	(1,268,750.24)	31,448.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,853,198.00	3,853,192.73		3,975,375.12	122,182.39	3.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,853,198.00	3,853,192.73		3,975,375.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,853,198.00	3,853,192.73		3,975,375.12		
2) Ending Balance, June 30 (E + F1e)			3,824,186.00	3,824,412.09		4,006,824.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,067,162.00	1,067,159.93		771,166.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,193,637.00	1,193,637.00		1,167,938.00		
Unassigned/Unappropriated Amount		9790	1,560,887.00	1,561,115.16		2,065,219.76		

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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	9,056,180.00	9,056,180.00	2,519,445.00	9,009,098.00	(47,082.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	1,829,601.00	1,829,601.00	548,734.00	1,979,253.00	149,652.00	8.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	44,720.00	44,720.00	0.00	44,720.00	0.00	0.0%
Timber Yield Tax		8022	38,521.00	38,521.00	0.00	38,521.00	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	4,090,545.00	4,090,545.00	0.00	4,090,545.00	0.00	0.0%
Unsecured Roll Taxes		8042	134,880.00	134,880.00	0.00	134,880.00	0.00	0.0%
Prior Years' Taxes		8043	(5,177.00)	(5,177.00)	0.00	(5,177.00)	0.00	0.0%
Supplemental Taxes		8044	75,399.00	75,399.00	92,127.07	75,399.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	619,090.00	619,090.00	0.00	619,090.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	376,378.00	376,378.00	0.00	376,378.00	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			16,260,137.00	16,260,137.00	3,160,306.07	16,362,707.00	102,570.00	0.6%
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	(946,445.00)	(946,445.00)	(323,377.00)	(946,445.00)	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			15,313,692.00	15,313,692.00	2,836,929.07	15,416,262.00	102,570.00	0.7%
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						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		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	538,725.00	538,725.00	0.00	338,797.00	(199,928.00)	-37.1%
Lottery - Unrestricted and Instructional Materials		8560	204,728.00	204,728.00	35,249.34	228,312.00	23,584.00	11.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			743,453.00	743,453.00	35,249.34	567,109.00	(176,344.00)	-23.7%

(11)

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	25,000.00	25,000.00	10,733.35	25,000.00	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	175,950.00	175,950.00	0.00	248,979.00	73,029.00	41.5%
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	8,500.00	8,500.00	5,849.53	8,500.00	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			209,450.00	209,450.00	16,582.88	282,479.00	73,029.00	34.9%
TOTAL, REVENUES			16,266,595.00	16,266,595.00	2,888,761.29	16,265,850.00	(745.00)	0.0%

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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	4,718,412.00	4,718,396.24	1,225,905.36	4,615,151.94	103,244.30	2.2%
Certificated Pupil Support Salaries		1200	464,025.00	464,019.85	108,744.92	408,590.46	55,429.39	11.9%
Certificated Supervisors' and Administrators' Salaries		1300	774,435.00	774,430.36	265,895.36	777,930.36	(3,500.00)	-0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,956,872.00	5,956,846.45	1,600,545.64	5,801,672.76	155,173.69	2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	201,482.00	201,479.47	46,411.45	191,381.77	10,097.70	5.0%
Classified Support Salaries		2200	1,074,883.00	1,074,875.06	306,453.97	1,047,591.40	27,283.66	2.5%
Classified Supervisors' and Administrators' Salaries		2300	326,148.00	326,146.76	111,090.04	326,270.12	(123.36)	0.0%
Clerical, Technical and Office Salaries		2400	617,147.00	617,144.09	187,982.08	608,699.41	8,444.68	1.4%
Other Classified Salaries		2900	89,507.00	89,505.30	8,714.84	87,741.88	1,763.42	2.0%
TOTAL, CLASSIFIED SALARIES			2,309,167.00	2,309,150.68	660,652.38	2,261,684.58	47,466.10	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	849,923.00	849,905.38	241,727.96	838,720.31	11,185.07	1.3%
PERS		3201-3202	464,379.00	464,358.02	138,114.79	457,974.84	6,383.18	1.4%
OASDI/Medicare/Alternative		3301-3302	271,117.00	271,064.62	77,769.85	254,566.92	16,497.70	6.1%
Health and Welfare Benefits		3401-3402	1,693,266.00	1,693,237.20	512,713.61	1,710,660.72	(17,423.52)	-1.0%
Unemployment Insurance		3501-3502	3,922.00	3,889.15	1,124.00	3,791.67	97.48	2.5%
Workers' Compensation		3601-3602	333,912.00	333,875.75	92,291.51	309,641.70	24,234.05	7.3%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	52,061.42	330,000.00	15,000.00	4.3%
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			3,961,519.00	3,961,330.12	1,115,803.14	3,905,356.16	55,973.96	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	25,000.00	25,000.00	22,517.73	25,000.00	0.00	0.0%
Books and Other Reference Materials		4200	4,600.00	4,600.00	7,070.64	4,600.00	0.00	0.0%
Materials and Supplies		4300	489,389.00	489,388.79	136,857.64	504,388.79	(15,000.00)	-3.1%
Noncapitalized Equipment		4400	0.00	0.00	3,277.83	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			518,989.00	518,988.79	169,723.84	533,988.79	(15,000.00)	-2.9%
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	33,050.00	33,050.00	20,718.11	57,250.00	(24,200.00)	-73.2%
Dues and Memberships		5300	15,699.00	15,699.00	17,200.00	17,450.00	(1,751.00)	-11.2%
Insurance		5400-5450	140,000.00	140,000.00	149,910.00	140,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	614,650.00	614,650.00	153,972.56	614,650.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,650.00	138,650.00	47,220.59	138,650.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	(127.26)	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	707,015.00	707,015.00	196,198.58	831,279.00	(124,264.00)	-17.6%
Communications		5900	48,075.00	48,075.00	25,693.95	48,075.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,697,139.00	1,697,139.00	610,786.53	1,847,354.00	(150,215.00)	-8.9%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	(412,868.00)	(412,868.00)	0.00	(421,696.88)	8,828.88	-2.1%
Transfers of Indirect Costs - Interfund		7350	(70,098.00)	(70,098.00)	0.00	(67,418.56)	(2,679.44)	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(482,966.00)	(482,966.00)	0.00	(489,115.44)	6,149.44	-1.3%
TOTAL, EXPENDITURES			13,960,720.00	13,960,489.04	4,157,511.53	13,860,940.85	99,548.19	0.7%

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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	289,647.00	289,647.00	0.00	288,785.53	861.47	0.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			289,647.00	289,647.00	0.00	288,785.53	861.47	0.3%
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	(2,045,240.00)	(2,045,239.60)	0.00	(2,084,674.71)	(39,435.11)	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,045,240.00)	(2,045,239.60)	0.00	(2,084,674.71)	(39,435.11)	1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,334,887.00)	(2,334,886.60)	0.00	(2,373,460.24)	(38,573.64)	1.7%

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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	1,045,724.00	1,045,724.00	153,418.04	1,083,736.57	38,012.57	3.6%
3) Other State Revenue		8300-8599	1,072,547.00	1,072,545.20	41,819.22	1,195,982.12	123,436.92	11.5%
4) Other Local Revenue		8600-8799	1,379,190.00	1,379,190.00	247,444.57	1,455,449.15	76,259.15	5.5%
5) TOTAL, REVENUES			3,497,461.00	3,497,459.20	442,681.83	3,735,167.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,532,287.00	1,532,265.78	425,703.21	1,511,418.37	20,847.41	1.4%
2) Classified Salaries		2000-2999	960,860.00	960,840.25	262,795.45	988,949.78	(28,109.53)	-2.9%
3) Employee Benefits		3000-3999	1,563,842.00	1,563,684.68	279,866.38	1,587,031.17	(23,346.49)	-1.5%
4) Books and Supplies		4000-4999	268,223.00	268,222.72	147,686.68	383,425.40	(115,202.68)	-43.0%
5) Services and Other Operating Expenditures		5000-5999	900,496.00	900,490.42	76,559.18	966,645.80	(66,155.38)	-7.3%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	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	412,868.00	412,866.06	0.00	421,696.88	(8,830.82)	-2.1%
9) TOTAL, EXPENDITURES			5,643,576.00	5,643,369.91	1,192,610.90	5,864,167.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,146,115.00)	(2,145,910.71)	(749,929.07)	(2,128,999.56)		
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	2,045,240.00	2,045,240.00	0.00	2,084,674.71	39,434.71	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,045,240.00	2,045,240.00	0.00	2,084,674.71		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,875.00)	(100,670.71)	(749,929.07)	(44,324.85)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	449,985.00	449,971.34		370,681.36	(79,289.98)	-17.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			449,985.00	449,971.34		370,681.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			449,985.00	449,971.34		370,681.36		
2) Ending Balance, June 30 (E + F1e)			349,110.00	349,300.63		326,356.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	349,110.00	349,300.63		326,356.51		
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		

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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	323,950.00	323,950.00	80,988.00	323,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	72,209.00	72,209.00	10,317.00	72,209.00	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	5,000.00	5,000.00	523.54	5,000.00	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	470,642.00	470,642.00	0.00	452,182.77	(18,459.23)	-3.9%
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	63,427.00	63,427.00	0.00	67,260.38	3,833.38	6.0%

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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	2,590.00	2,590.00	0.00	913.26	(1,676.74)	-64.7%
Title III, Part A, English Learner Program	4203	8290	22,784.00	22,784.00	0.00	22,956.12	172.12	0.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	30,164.00	30,164.00	0.00	62,717.54	32,553.54	107.9%
Career and Technical Education	3500-3599	8290	14,958.00	14,958.00	0.00	14,958.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,000.00	40,000.00	61,589.50	61,589.50	21,589.50	54.0%
TOTAL, FEDERAL REVENUE			1,045,724.00	1,045,724.00	153,418.04	1,083,736.57	38,012.57	3.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	67,308.00	67,308.00	37,895.37	80,136.00	12,828.00	19.1%
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	393,777.00	393,775.20	0.00	393,775.20	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	48,881.07	48,881.07	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	611,462.00	611,462.00	3,923.85	673,189.85	61,727.85	10.1%
TOTAL, OTHER STATE REVENUE			1,072,547.00	1,072,545.20	41,819.22	1,195,982.12	123,436.92	11.5%

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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	2,000.00	1,432.00	1,432.00	New
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	1,000.00	1,000.00	0.00	55,041.73	54,041.73	5404.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources								
All Other Local Revenue		8699	68,887.00	68,887.00	34,878.57	106,655.22	37,768.22	54.8%
Tuition		8710	269,411.00	269,411.00	0.00	269,411.00	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	1,039,892.00	1,039,892.00	210,566.00	1,022,909.20	(16,982.80)	-1.6%
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			1,379,190.00	1,379,190.00	247,444.57	1,455,449.15	76,259.15	5.5%
TOTAL REVENUES			3,497,461.00	3,497,459.20	442,681.83	3,735,167.84	237,708.64	6.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,227,612.00	1,227,593.91	347,035.36	1,232,943.48	(5,349.57)	-0.4%
Certificated Pupil Support Salaries		1200	185,550.00	185,548.79	37,828.49	159,351.81	26,196.98	14.1%
Certificated Supervisors' and Administrators' Salaries		1300	119,125.00	119,123.08	40,839.36	119,123.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,532,287.00	1,532,265.78	425,703.21	1,511,418.37	20,847.41	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	690,551.00	690,535.01	180,612.10	720,449.87	(29,914.86)	-4.3%
Classified Support Salaries		2200	162,516.00	162,514.14	50,683.64	162,594.68	(80.54)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	44,310.00	44,309.60	15,103.20	44,309.60	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,507.00	44,505.60	15,012.26	42,619.63	1,885.97	4.2%
Other Classified Salaries		2900	18,976.00	18,975.90	1,384.25	18,976.00	(0.10)	0.0%
TOTAL, CLASSIFIED SALARIES			960,860.00	960,840.25	262,795.45	988,949.78	(28,109.53)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	752,007.00	751,991.81	58,412.52	750,214.51	1,777.30	0.2%
PERS		3201-3202	200,908.00	200,890.53	58,273.71	209,425.46	(8,534.93)	-4.2%
OASDI/Medicare/Alternative		3301-3302	101,867.00	101,814.70	28,809.98	100,922.53	892.17	0.9%
Health and Welfare Benefits		3401-3402	405,344.00	405,330.41	105,794.06	427,299.19	(21,968.78)	-5.4%
Unemployment Insurance		3501-3502	1,223.00	1,193.10	343.58	1,197.06	(3.96)	-0.3%
Workers' Compensation		3601-3602	102,493.00	102,464.13	28,232.53	97,972.42	4,491.71	4.4%
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			1,563,842.00	1,563,684.68	279,866.38	1,587,031.17	(23,346.49)	-1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,308.00	67,308.00	46,910.00	87,308.00	(20,000.00)	-29.7%
Books and Other Reference Materials		4200	5,000.00	5,000.00	2,828.80	30,567.57	(25,567.57)	-511.4%
Materials and Supplies		4300	184,915.00	184,914.72	40,958.10	219,111.17	(34,196.45)	-18.5%
Noncapitalized Equipment		4400	11,000.00	11,000.00	56,989.78	46,438.66	(35,438.66)	-322.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			268,223.00	268,222.72	147,686.68	383,425.40	(115,202.68)	-43.0%
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	60,518.00	60,518.00	9,855.36	80,866.75	(20,348.75)	-33.6%
Dues and Memberships		5300	245.00	245.00	0.00	245.00	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	95,585.00	95,584.22	12,916.53	95,584.22	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	127.26	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	743,638.00	743,633.20	53,533.28	789,439.83	(45,806.63)	-6.2%
Communications		5900	510.00	510.00	126.75	510.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			900,496.00	900,490.42	76,559.18	966,645.80	(66,155.38)	-7.3%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	5,000.00	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	412,868.00	412,866.06	0.00	421,696.88	(8,830.82)	-2.1%
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			412,868.00	412,866.06	0.00	421,696.88	(8,830.82)	-2.1%
TOTAL, EXPENDITURES			5,643,576.00	5,643,369.91	1,192,610.90	5,864,167.40	(220,797.49)	-3.9%

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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	2,045,240.00	2,045,240.00	0.00	2,084,674.71	39,434.71	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,045,240.00	2,045,240.00	0.00	2,084,674.71	39,434.71	1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,045,240.00	2,045,240.00	0.00	2,084,674.71	(39,434.71)	1.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	15,313,692.00	15,313,692.00	2,836,929.07	15,416,262.00	102,570.00	0.7%
2) Federal Revenue		8100-8299	1,045,724.00	1,045,724.00	153,418.04	1,083,736.57	38,012.57	3.6%
3) Other State Revenue		8300-8599	1,816,000.00	1,815,998.20	77,068.56	1,763,091.12	(52,907.08)	-2.9%
4) Other Local Revenue		8600-8799	1,588,640.00	1,588,640.00	264,027.45	1,737,928.15	149,288.15	9.4%
5) TOTAL, REVENUES			19,764,056.00	19,764,054.20	3,331,443.12	20,001,017.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,489,159.00	7,489,112.23	2,026,248.85	7,313,091.13	176,021.10	2.4%
2) Classified Salaries		2000-2999	3,270,027.00	3,269,990.93	923,447.83	3,250,634.36	19,356.57	0.6%
3) Employee Benefits		3000-3999	5,525,361.00	5,525,014.80	1,395,669.52	5,492,387.33	32,627.47	0.6%
4) Books and Supplies		4000-4999	787,212.00	787,211.51	317,410.52	917,414.19	(130,202.68)	-16.5%
5) Services and Other Operating Expenditures		5000-5999	2,597,635.00	2,597,629.42	687,345.71	2,813,999.80	(216,370.38)	-8.3%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	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	(70,098.00)	(70,099.94)	0.00	(67,418.56)	(2,681.38)	3.8%
9) TOTAL, EXPENDITURES			19,604,296.00	19,603,858.95	5,350,122.43	19,725,108.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			159,760.00	160,195.25	(2,018,679.31)	275,909.59		
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	289,647.00	289,647.00	0.00	288,785.53	861.47	0.3%
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	0.40	0.00	0.00	(0.40)	100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(289,647.00)	(289,646.60)	0.00	(288,785.53)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129,887.00)	(129,451.35)	(2,018,679.31)	(12,875.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,303,183.00	4,303,164.07		4,346,056.48	42,892.41	1.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,303,183.00	4,303,164.07		4,346,056.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,303,183.00	4,303,164.07		4,346,056.48		
2) Ending Balance, June 30 (E + F1e)			4,173,296.00	4,173,712.72		4,333,180.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			349,110.00	349,300.63		326,356.51		
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	1,067,162.00	1,067,159.93		771,166.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,193,637.00	1,193,637.00		1,167,938.00		
Unassigned/Unappropriated Amount		9790	1,560,887.00	1,561,115.16		2,065,219.76		

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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	9,056,180.00	9,056,180.00	2,519,445.00	9,009,098.00	(47,082.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	1,829,601.00	1,829,601.00	548,734.00	1,979,253.00	149,652.00	8.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	44,720.00	44,720.00	0.00	44,720.00	0.00	0.0%
Timber Yield Tax		8022	38,521.00	38,521.00	0.00	38,521.00	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	4,090,545.00	4,090,545.00	0.00	4,090,545.00	0.00	0.0%
Unsecured Roll Taxes		8042	134,880.00	134,880.00	0.00	134,880.00	0.00	0.0%
Prior Years' Taxes		8043	(5,177.00)	(5,177.00)	0.00	(5,177.00)	0.00	0.0%
Supplemental Taxes		8044	75,399.00	75,399.00	92,127.07	75,399.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	619,090.00	619,090.00	0.00	619,090.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	376,378.00	376,378.00	0.00	376,378.00	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			16,260,137.00	16,260,137.00	3,160,306.07	16,362,707.00	102,570.00	0.6%
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	(946,445.00)	(946,445.00)	(323,377.00)	(946,445.00)	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			15,313,692.00	15,313,692.00	2,836,929.07	15,416,262.00	102,570.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	323,950.00	323,950.00	80,988.00	323,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	72,209.00	72,209.00	10,317.00	72,209.00	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	5,000.00	5,000.00	523.54	5,000.00	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	470,642.00	470,642.00	0.00	452,182.77	(18,459.23)	-3.9%
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	63,427.00	63,427.00	0.00	67,260.38	3,833.38	6.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	2,590.00	2,590.00	0.00	913.26	(1,676.74)	-64.7%
Title III, Part A, English Learner Program	4203	8290	22,784.00	22,784.00	0.00	22,956.12	172.12	0.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	30,164.00	30,164.00	0.00	62,717.54	32,553.54	107.9%
Career and Technical Education	3500-3599	8290	14,958.00	14,958.00	0.00	14,958.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,000.00	40,000.00	61,589.50	61,589.50	21,589.50	54.0%
TOTAL, FEDERAL REVENUE			1,045,724.00	1,045,724.00	153,418.04	1,083,736.57	38,012.57	3.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	538,725.00	538,725.00	0.00	338,797.00	(199,928.00)	-37.1%
Lottery - Unrestricted and Instructional Materi		8560	272,036.00	272,036.00	73,144.71	308,448.00	36,412.00	13.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	393,777.00	393,775.20	0.00	393,775.20	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	48,881.07	48,881.07	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	611,462.00	611,462.00	3,923.85	673,189.85	61,727.85	10.1%
TOTAL, OTHER STATE REVENUE			1,816,000.00	1,815,998.20	77,068.56	1,763,091.12	(52,907.08)	-2.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	2,000.00	1,432.00	1,432.00	New
Interest		8660	25,000.00	25,000.00	10,733.35	25,000.00	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	176,950.00	176,950.00	0.00	304,020.73	127,070.73	71.8%
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	77,387.00	77,387.00	40,728.10	115,155.22	37,768.22	48.8%
Tuition		8710	269,411.00	269,411.00	0.00	269,411.00	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	1,039,892.00	1,039,892.00	210,566.00	1,022,909.20	(16,982.80)	-1.6%
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			1,588,640.00	1,588,640.00	264,027.45	1,737,928.15	149,288.15	9.4%
TOTAL, REVENUES			19,764,056.00	19,764,054.20	3,331,443.12	20,001,017.84	236,963.64	1.2%

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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	5,946,024.00	5,945,990.15	1,572,940.72	5,848,095.42	97,894.73	1.6%
Certificated Pupil Support Salaries		1200	649,575.00	649,568.64	146,573.41	567,942.27	81,626.37	12.6%
Certificated Supervisors' and Administrators' Salaries		1300	893,560.00	893,553.44	306,734.72	897,053.44	(3,500.00)	-0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,489,159.00	7,489,112.23	2,026,248.85	7,313,091.13	176,021.10	2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	892,033.00	892,014.48	227,023.55	911,831.64	(19,817.16)	-2.2%
Classified Support Salaries		2200	1,237,399.00	1,237,389.20	357,137.61	1,210,186.08	27,203.12	2.2%
Classified Supervisors' and Administrators' Salaries		2300	370,458.00	370,456.36	126,193.24	370,579.72	(123.36)	0.0%
Clerical, Technical and Office Salaries		2400	661,654.00	661,649.69	202,994.34	651,319.04	10,330.65	1.6%
Other Classified Salaries		2900	108,483.00	108,481.20	10,099.09	106,717.88	1,763.32	1.6%
TOTAL, CLASSIFIED SALARIES			3,270,027.00	3,269,990.93	923,447.83	3,250,634.36	19,356.57	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,601,930.00	1,601,897.19	300,140.48	1,588,934.82	12,962.37	0.8%
PERS		3201-3202	665,287.00	665,248.55	196,388.50	667,400.30	(2,151.75)	-0.3%
OASDI/Medicare/Alternative		3301-3302	372,984.00	372,879.32	106,579.83	355,489.45	17,389.87	4.7%
Health and Welfare Benefits		3401-3402	2,098,610.00	2,098,567.61	618,507.67	2,137,959.91	(39,392.30)	-1.9%
Unemployment Insurance		3501-3502	5,145.00	5,082.25	1,467.58	4,988.73	93.52	1.8%
Workers' Compensation		3601-3602	436,405.00	436,339.88	120,524.04	407,614.12	28,725.76	6.6%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	52,061.42	330,000.00	15,000.00	4.3%
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			5,525,361.00	5,525,014.80	1,395,669.52	5,492,387.33	32,627.47	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	92,308.00	92,308.00	69,427.73	112,308.00	(20,000.00)	-21.7%
Books and Other Reference Materials		4200	9,600.00	9,600.00	9,899.44	35,167.57	(25,567.57)	-266.3%
Materials and Supplies		4300	674,304.00	674,303.51	177,815.74	723,499.96	(49,196.45)	-7.3%
Noncapitalized Equipment		4400	11,000.00	11,000.00	60,267.61	46,438.66	(35,438.66)	-322.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			787,212.00	787,211.51	317,410.52	917,414.19	(130,202.68)	-16.5%
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	93,568.00	93,568.00	30,573.47	138,116.75	(44,548.75)	-47.6%
Dues and Memberships		5300	15,944.00	15,944.00	17,200.00	17,695.00	(1,751.00)	-11.0%
Insurance		5400-5450	140,000.00	140,000.00	149,910.00	140,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	614,650.00	614,650.00	153,972.56	614,650.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	234,235.00	234,234.22	60,137.12	234,234.22	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	1,450,653.00	1,450,648.20	249,731.86	1,620,718.83	(170,070.63)	-11.7%
Communications		5900	48,585.00	48,585.00	25,820.70	48,585.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,597,635.00	2,597,629.42	687,345.71	2,813,999.80	(216,370.38)	-8.3%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	5,000.00	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	(1.94)	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(70,098.00)	(70,098.00)	0.00	(67,418.56)	(2,679.44)	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(70,098.00)	(70,099.94)	0.00	(67,418.56)	(2,681.38)	3.8%
TOTAL EXPENDITURES			19,604,296.00	19,603,858.95	5,350,122.43	19,725,108.25	(121,249.30)	-0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	289,647.00	289,647.00	0.00	288,785.53	861.47	0.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			289,647.00	289,647.00	0.00	288,785.53	861.47	0.3%
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	0.40	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.40	0.00	0.00	(0.40)	100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(289,647.00)	(289,646.60)	0.00	(288,785.53)	(861.07)	-0.3%

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<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
4035	ESSA: Title II, Part A, Supporting Effective Ir	0.16
5640	Medi-Cal Billing Option	81,014.81
6230	California Clean Energy Jobs Act	8,712.00
6300	Lottery: Instructional Materials	10,046.56
9010	Other Restricted Local	226,582.98
Total, Restricted Balance		<u>326,356.51</u>

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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	14,999.00	14,999.00	7,807.00	14,999.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	47.47	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,999.00	14,999.00	7,854.47	14,999.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,822.00	8,821.54	1,382.31	8,821.54	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	1,950.00	1,946.21	304.97	0.00	1,946.21	100.0%
4) Books and Supplies		4000-4999	477.00	477.00	0.00	477.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,000.00	3,000.00	0.00	3,000.00	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	750.00	749.95	0.00	749.95	0.00	0.0%
9) TOTAL, EXPENDITURES			14,999.00	14,994.70	1,687.28	13,048.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	4.30	6,167.19	1,950.51		
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		

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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	4.30	6,167.19	1,950.51		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	15.00	15.00		5,154.98	5,139.98	34266.5%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			15.00	15.00		5,154.98		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			15.00	15.00		5,154.98		
2) Ending Balance, June 30 (E + F1e)								
			15.00	19.30		7,105.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
		9740	0.00	4.30		7,072.14		
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	15.00	15.00		33.35		

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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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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								
Interagency Contracts Between LEAs		8285	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Block Grant Program	8391	8590	14,999.00	14,999.00	7,807.00	14,999.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,999.00	14,999.00	7,807.00	14,999.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	47.47	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	47.47	0.00	0.00	0.0%
TOTAL, REVENUES			14,999.00	14,999.00	7,854.47	14,999.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,475.00	7,474.74	1,382.31	7,474.74	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,347.00	1,346.80	0.00	1,346.80	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			8,822.00	8,821.54	1,382.31	8,821.54	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,437.00	1,436.15	225.04	0.00	1,436.15	100.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	129.00	127.91	20.05	0.00	127.91	100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	5.00	4.41	0.69	0.00	4.41	100.0%
Workers' Compensation		3601-3602	379.00	377.74	59.19	0.00	377.74	100.0%
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			1,950.00	1,946.21	304.97	0.00	1,946.21	100.0%
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	477.00	477.00	0.00	477.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			477.00	477.00	0.00	477.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	750.00	749.95	0.00	749.95	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			750.00	749.95	0.00	749.95	0.00	0.0%
TOTAL EXPENDITURES			14,999.00	14,994.70	1,687.28	13,048.49		

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

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<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
6391	Adult Education Program	7,072.14
Total, Restricted Balance		<u>7,072.14</u>

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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	105,130.00	105,130.00	29,310.50	108,413.00	3,283.00	3.1%
5) TOTAL, REVENUES			105,130.00	105,130.00	29,310.50	108,413.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,585.00	60,584.04	14,743.59	60,584.04	0.00	0.0%
3) Employee Benefits		3000-3999	29,526.00	29,522.17	6,995.07	29,226.94	295.23	1.0%
4) Books and Supplies		4000-4999	5,011.00	5,011.00	0.00	10,946.16	(5,935.16)	-118.4%
5) Services and Other Operating Expenditures		5000-5999	2,100.00	2,100.00	0.00	2,100.00	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	7,778.00	7,777.78	0.00	5,142.86	2,634.92	33.9%
9) TOTAL, EXPENDITURES			105,000.00	104,994.99	21,738.66	108,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			130.00	135.01	7,571.84	413.00		
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		

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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)			130.00	135.01	7,571.84	413.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,523.00	12,522.38		12,837.14	314.76	2.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,523.00	12,522.38		12,837.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,523.00	12,522.38		12,837.14		
2) Ending Balance, June 30 (E + F1e)			12,653.00	12,857.39		13,250.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,653.00	12,857.39		13,250.14		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
Title I, Part A, Basic	3010	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	130.00	130.00	123.62	130.00	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								
Child Development Parent Fees		8673	0.00	0.00	283.00	283.00	283.00	New
Interagency Services		8677	105,000.00	105,000.00	28,903.88	108,000.00	3,000.00	2.9%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,130.00	105,130.00	29,310.50	108,413.00	3,283.00	3.1%
TOTAL, REVENUES			105,130.00	105,130.00	29,310.50	108,413.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	60,585.00	60,584.04	14,743.59	60,584.04	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			60,585.00	60,584.04	14,743.59	60,584.04	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	9,859.00	9,858.97	2,662.97	9,858.96	0.01	0.0%
OASDI/Medicare/Alternative		3301-3302	4,133.00	4,131.03	1,084.27	3,957.77	173.26	4.2%
Health and Welfare Benefits		3401-3402	13,168.00	13,167.60	2,633.52	13,167.60	0.00	0.0%
Unemployment Insurance		3501-3502	28.00	27.29	7.37	27.30	(0.01)	0.0%
Workers' Compensation		3601-3602	2,338.00	2,337.28	606.94	2,215.31	121.97	5.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,526.00	29,522.17	6,995.07	29,226.94	295.23	1.0%
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	5,011.00	5,011.00	0.00	10,946.16	(5,935.16)	-118.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,011.00	5,011.00	0.00	10,946.16	(5,935.16)	-118.4%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,100.00	2,100.00	0.00	2,100.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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 - Interfund		7350	7,778.00	7,777.78	0.00	5,142.86	2,634.92	33.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,778.00	7,777.78	0.00	5,142.86	2,634.92	33.9%
TOTAL, EXPENDITURES			105,000.00	104,994.99	21,738.66	108,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	13,250.14
Total, Restricted Balance		<u>13,250.14</u>

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2018-19 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	770,000.00	770,000.00	79.76	770,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,000.00	50,000.00	14,497.61	64,490.00	14,490.00	29.0%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	165.57	90,000.00	0.00	0.0%
5) TOTAL, REVENUES			910,000.00	910,000.00	14,742.94	924,490.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	400,119.00	400,114.80	112,705.40	399,896.77	218.03	0.1%
3) Employee Benefits		3000-3999	233,378.00	233,358.54	58,661.68	231,956.51	1,402.03	0.6%
4) Books and Supplies		4000-4999	484,000.00	484,000.00	107,587.74	498,490.00	(14,490.00)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	20,580.00	20,580.00	3,031.79	21,406.50	(826.50)	-4.0%
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	61,570.00	61,569.97	0.00	61,525.75	44.22	0.1%
9) TOTAL, EXPENDITURES			1,199,647.00	1,199,623.31	281,986.61	1,213,275.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(289,647.00)	(289,623.31)	(267,243.67)	(288,785.53)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	289,647.00	289,647.00	0.00	288,785.53	(861.47)	-0.3%
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			289,647.00	289,647.00	0.00	288,785.53		

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2018-19 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	23.69	(267,243.67)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		23,252.59	23,252.59	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		23,252.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		23,252.59		
2) Ending Balance, June 30 (E + F1e)			0.00	23.69		23,252.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	23.69		23,252.59		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9760	0.00	0.00		0.00		
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		9790	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	745,000.00	745,000.00	79.76	745,000.00	0.00	0.0%
Donated Food Commodities		8221	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			770,000.00	770,000.00	79.76	770,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	50,000.00	50,000.00	14,497.61	64,490.00	14,490.00	29.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			50,000.00	50,000.00	14,497.61	64,490.00	14,490.00	29.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	165.57	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,000.00	90,000.00	165.57	90,000.00	0.00	0.0%
TOTAL, REVENUES			910,000.00	910,000.00	14,742.94	924,490.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	308,821.00	308,817.76	83,835.52	307,555.77	1,261.99	0.4%
Classified Supervisors' and Administrators' Salaries		2300	60,513.00	60,512.24	21,185.40	61,556.20	(1,043.96)	-1.7%
Clerical, Technical and Office Salaries		2400	30,785.00	30,784.80	7,684.48	30,784.80	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			400,119.00	400,114.80	112,705.40	399,896.77	218.03	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	62,114.00	62,110.48	18,580.40	65,583.96	(3,473.48)	-5.6%
OASD/Medicare/Alternative		3301-3302	28,334.00	28,326.14	8,085.25	25,192.86	3,133.28	11.1%
Health and Welfare Benefits		3401-3402	126,797.00	126,794.16	27,423.88	126,914.52	(120.36)	-0.1%
Unemployment Insurance		3501-3502	189.00	186.12	52.56	181.73	4.39	2.4%
Workers' Compensation		3601-3602	15,944.00	15,941.64	4,519.59	14,083.44	1,858.20	11.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,378.00	233,358.54	58,661.68	231,956.51	1,402.03	0.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	29,000.00	29,000.00	24,391.90	43,490.00	(14,490.00)	-50.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	450,000.00	450,000.00	83,195.84	450,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			484,000.00	484,000.00	107,587.74	498,490.00	(14,490.00)	-3.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,750.00	5,750.00	250.98	5,750.00	0.00	0.0%
Dues and Memberships		5300	2,450.00	2,450.00	0.00	2,450.00	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	7,000.00	7,000.00	154.31	7,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,780.00	5,780.00	2,626.50	6,606.50	(826.50)	-14.3%
Communications		5900	1,100.00	1,100.00	0.00	1,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,580.00	20,580.00	3,031.79	21,406.50	(826.50)	-4.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	61,570.00	61,569.97	0.00	61,525.75	44.22	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,570.00	61,569.97	0.00	61,525.75	44.22	0.1%
TOTAL, EXPENDITURES			1,199,647.00	1,199,623.31	281,986.61	1,213,275.53		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	289,647.00	289,647.00	0.00	288,785.53	(861.47)	-0.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			289,647.00	289,647.00	0.00	288,785.53	(861.47)	-0.3%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			289,647.00	289,647.00	0.00	288,785.53		

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<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	23,252.59
Total, Restricted Balance		<u>23,252.59</u>

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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	217,100.00	217,100.00	1,005.28	217,100.00	0.00	0.0%
5) TOTAL REVENUES			217,100.00	217,100.00	1,005.28	217,100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	203,000.00	203,000.00	90,023.44	203,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			203,000.00	203,000.00	90,023.44	203,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,100.00	14,100.00	(89,018.16)	14,100.00		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,100.00	14,100.00	(89,018.16)	14,100.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	391,914.00	391,912.79		336,086.43	(55,826.36)	-14.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			391,914.00	391,912.79		336,086.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			391,914.00	391,912.79		336,086.43		
2) Ending Net Position, June 30 (E + F1e)			406,014.00	406,012.79		350,186.43		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	406,014.00	406,012.79		350,186.43		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,600.00	2,600.00	1,005.28	2,600.00	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								
In-District Premiums/Contributions		8674	214,500.00	214,500.00	0.00	214,500.00	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								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			217,100.00	217,100.00	1,005.28	217,100.00	0.00	0.0%
TOTAL, REVENUES			217,100.00	217,100.00	1,005.28	217,100.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated 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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,000.00	203,000.00	90,023.44	203,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			203,000.00	203,000.00	90,023.44	203,000.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			203,000.00	203,000.00	90,023.44	203,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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**WILLITS UNIFIED SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT**

1277 Blosser Lane
Willits, CA 95490
(707) 459-5314

Date: 1/9/2019

To: Trina Cardillo

From: Lynda Walker

Re: Info for January 9, 2019 Board Meeting

Certificated New Hire:

Crystal Kimball, .2 FTE, Public School Nurse, District Wide, 12/20/2018

Salvador Gonzalez, 1.0 FTE, Teacher, Baechtel Grove Middle School,
12/19/2018

Certificated Leave of Absence:

Certificated Job Share:

Certificated Resignation:

Katherine David, 1.0 FTE, Teacher, Baechtel Grove Middle School, 12/22/2018

Rochelle Fink, 1.0 FTE. Teacher, Brookside Elementary School, 12/07/2018

Certificated Retirement:

Classified Resignation:

Classified Leave of Absence:

Classified Retirement:

Patricia Harrison, 1.0 FTE, Special Education Administrative Assistant, District
Office, 1/7/2019

Classified New Hire:

Jonathan Whipple, .75 FTE, Special Education Instructional Assistant, Willits
High School, 12/10/2018

Deanna Cleland, .31 FTE, Campus Supervisor, Brookside Elementary School,
12/13/2018

Checks Dated 11/29/2018 through 12/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
747156	11/29/2018	CDW GOVERNMENT INC	01-4300	1,272.63	
			01-4400	38,178.86	39,451.49
747157	11/29/2018	EDUCATIONAL DATA SYSTEMS//C/O ACCTG DEPT	01-4300		12.00
747158	11/29/2018	MISSION FOODS	13-4700		126.36
747159	11/29/2018	MYERS, MARETTE	01-3701		205.16
747160	11/29/2018	NEVERWARE INC	01-5800		2,000.00
747161	11/29/2018	SEQUEIRA, GEORGE	01-5600		600.00
747162	11/29/2018	SOCIAL THINKING	01-4300		73.21
747163	11/29/2018	STAPLES BUSINESS ADVANTAGE// D EPT LA	01-4300		573.09
747164	11/29/2018	EUREKA OXYGEN CO	01-4300		1,089.97
747165	11/29/2018	WILLITS WEEKLY	01-5800		450.00
747741	12/06/2018	SHANNA COLE	01-5200		58.32
747742	12/06/2018	RODERICK B. CRISWELL	01-5200	47.96	
			01-5800	76.00	123.96
747743	12/06/2018	LAURA A. SLEEPER	01-5200		162.95
747744	12/06/2018	LINDA WALKER	01-5200		27.25
747745	12/06/2018	BROOKSIDE BOOSTERS	01-5800		21.00
747746	12/06/2018	COASTAL MOUNTAIN CONFERENCE	01-5800		1,543.20
747747	12/06/2018	CRAMER MFT, JEFFREY	01-5800		2,835.00
747748	12/06/2018	FRICK, JILL	01-3701		260.80
747749	12/06/2018	JIMENEZ MARIA	01-5200		1,960.00
747750	12/06/2018	JUNIOR LIBRARY GUILD	01-4200		94.31
747751	12/06/2018	LABUS, KELLY	01-5200		845.60
747752	12/06/2018	LES SCHWAB TIRE CENTER	01-4300		924.48
747753	12/06/2018	NEWEGG BUSINESS INC	01-4300		4,714.63
747754	12/06/2018	NUNNEMAKER, SHARON	01-3701		336.50
747755	12/06/2018	PG&E	01-5510		16,533.07
747756	12/06/2018	REX-BAC-T TECHNOLOGIES	01-4300	1,918.02	
			Unpaid Tax	148.22-	1,769.80
747757	12/06/2018	SAFEWAY	13-4300	12.96	
			13-4700	210.54	223.50
747758	12/06/2018	SOLID WASTE OF WILLITS	01-5540	11,265.59	
			01-5800	88.13	11,353.72
747759	12/06/2018	SPEARS TRANSPORTATION	01-5800		2,437.60
747760	12/06/2018	MARSTON, STEVEN	01-5600		450.00
747761	12/06/2018	SUMMERS RACHELLE	01-4300	10.99	
			01-5904	7.12	
			13-4700	160.78	178.89
747762	12/06/2018	TRIPLE S CAMERA	01-5800		244.48
747763	12/06/2018	WILLITS RENTAL CENTER INC	01-5600		1,115.07
747764	12/06/2018	ZLABS	01-5800		490.00
748302	12/13/2018	HAIDEE A. HAJIK	13-5200		4.09
748303	12/13/2018	LENORE A. HANSEN	01-4300	83.79	
			01-5200	3.92	87.71
748304	12/13/2018	LISA A. REED	13-5200		38.15

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Checks Dated 11/29/2018 through 12/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
748305	12/13/2018	CHRISTY D. WISDOM	13-5200		40.88
748306	12/13/2018	AMAZON CAPITAL SERVICES	01-4300		1,253.17
748307	12/13/2018	BLUE SHIELD OF CALIFORNIA	01-9514		11,184.10
748308	12/13/2018	C.K. MCCLATCHY HIGH SCHOOL	01-5800		125.00
748309	12/13/2018	CA DEPT OF TAX AND FEE ADMIN	13-5800		991.40
748310	12/13/2018	CALIFORNIA SCHOOL HEALTH LAURA BAYNHAM	01-5800		2,875.00
748311	12/13/2018	CASTRO VALLEY H.S. GIRLS WREST LING	01-5800		180.00
748312	12/13/2018	CLOVER-STORNETTA FARMS INC	13-4700		6,303.54
748313	12/13/2018	CRAMER MFT, JEFFREY	01-5800		2,835.00
748314	12/13/2018	DEPARTMENT OF JUSTICE	01-5814		273.00
748315	12/13/2018	JOSH FIRKS	01-8699		207.41
748316	12/13/2018	GOLD STAR FOODS	13-4700		18,592.02
748317	12/13/2018	GRANT, TREY	01-5800		220.00
748318	12/13/2018	INCLUSIVE EDU & COMM PTNR	01-5800		7,228.25
748319	12/13/2018	Jose Meza	01-4300		9.00
748320	12/13/2018	LABUS, KELLY	01-4300		91.91
748321	12/13/2018	LETICIA E NIETO CEJA	01-8699		11.24
748322	12/13/2018	LIBERTY HIGH SCHOOL WRESTLING	01-5800		240.00
748323	12/13/2018	LORENZO SANDOVAL	01-8699		42.61
748324	12/13/2018	MARLENE BROWN	01-8699		384.34
748325	12/13/2018	NORTH COAST OPPORTUNITIES INC	13-4700		887.18
748326	12/13/2018	TOM MCKEOWN	01-8699		168.07
748327	12/13/2018	BOWMAN DISTRIBUTING	13-4700		131.68
748328	12/13/2018	VINTAGE HIGH SCHOOL	01-5800		240.00
748329	12/13/2018	NORTH BAY PETROLEUM	01-4361		13,344.76
748330	12/13/2018	NCS PEARSON INC	01-4300		251.86
748331	12/13/2018	PRINTING PLUS	01-4300		112.17
748332	12/13/2018	REDWOOD EMPIRE OFFICIALS ASSN	01-5800		7,748.00
748333	12/13/2018	ROUND TREE GLASS INC	01-4300		880.30
748334	12/13/2018	SONOMA COE LEGAL SERVICES	01-5200		55.00
748335	12/13/2018	SOCIAL THINKING	01-4300	54.90	
			Unpaid Tax	1.24-	53.66
748336	12/13/2018	SONOMA CO OFFICE OF ED	01-5200		55.00
748337	12/13/2018	SPORT & CYCLE	01-4300		7,991.64
748338	12/13/2018	SUTTER HIGH SCHOOL WRESTLING	01-5800		200.00
748339	12/13/2018	US FOODS	13-4300	1,815.83	
			13-4700	12,916.17	14,732.00
748340	12/13/2018	WOODWIND & BRASSWIND	01-4300		753.09
748341	12/13/2018	YOUR FENCE STORE	01-4300	461.02	
			Unpaid Tax	21.02-	440.00
749183	12/21/2018	TONI M. BRAVO	01-4300		36.53

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