

Finance Committee Agenda
March 4, 2020
4:30 pm

Agenda

1. **Call to Order** – 4:30 p.m.
2. **Roll Call** – 4:30 p.m.
3. **Approval of the Minutes** – 4:30 p.m.
Action: Shall the committee approve the February 4, 2020 Meeting Minutes?
4. **2019-20 Tahoe 1st Interim** – 4:32 p.m.
Discussion: The committee shall discuss the 2019-20 Tahoe 1st Interim.
5. **2019-20 River 1st Interim** – 4:50 p.m.
Discussion: The committee shall discuss the 2019-20 River 1st Interim.
6. **2019-20 Orchard 1st Interim** – 5:10 p.m.
Discussion: The committee shall discuss the 2019-2020 Orchard 1st Interim.
7. **Recitation of the Motto of the Social Ethic** – 5:30 p.m.
The healing social life is found
When in the mirror of each human soul
The whole community finds its reflection,
And when, in the community,
The virtue of each one is living.
8. **Adjournment of the meeting** – 5:31 p.m.

Finance Committee Agenda
February 5, 2020
4:30 pm

Agenda

The meeting was called to order at 4:30.

Roll Call – Caleb Buckley, Jennifer Huetter, Stephen Quadro.

Approval of the Minutes –

The committee approved the December 5, 2019 Meeting Minutes.

Status of the 2019-20 Orchard Budget –

The committee discussed the status of the 2019-20 Orchard budget.

Status of the 2019-20 River Budget –

The committee discussed the status of the 2019-20 River budget.

2019-20 Tahoe Budget –

The committee discussed the status of the 2019-20 Tahoe budget.

Recitation of the Motto of the Social Ethic –

The healing social life is found
When in the mirror of each human soul
The whole community finds its reflection,
And when, in the community,
The virtue of each one is living.

Adjournment of the meeting – The meeting was adjourned at 5:35pm.

Caleb Buckley, EdD

Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Golden Valley Tahoe
 (continued)
 CDS #: 3166852018008
 Charter Approving Entity: Newcastle Elementary Distric
 County: Placer
 Charter #: 1991
 Fiscal Year: _____

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	258,836.00		258,836.00	80,680.44		80,680.44	258,836.00		258,836.00
Education Protection Account State Aid - Current Year	8012	10,260.00		10,260.00	3,409.00		3,409.00	10,260.00		10,260.00
State Aid - Prior Years	8019			-			-			-
Transfer to Charter Schools In Lieu of Property Taxes	8096	168,772.00		168,772.00	55,229.00		55,229.00	168,772.00		168,772.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		437,868.00		437,868.00	139,318.44		139,318.44	437,868.00		437,868.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290			-			-			-
Special Education - Federal	8181, 8182			-			-			-
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299			-			-			-
Total, Federal Revenues				-			-			-
3. Other State Revenues										
Special Education - State	StateRevSE			-			-			-
All Other State Revenues	StateRevAO	4,756.00	2,770.00	7,526.00	8,829.13	2,694.60	11,523.73	4,756.00	2,770.00	7,526.00
Total, Other State Revenues		4,756.00	2,770.00	7,526.00	8,829.13	2,694.60	11,523.73	4,756.00	2,770.00	7,526.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	110,000.00		110,000.00	1,875.00		1,875.00	110,000.00		110,000.00
Total, Local Revenues		110,000.00		110,000.00	1,875.00		1,875.00	110,000.00		110,000.00
5. TOTAL REVENUES										
		552,624.00	2,770.00	555,394.00	150,022.57	2,694.60	152,717.17	552,624.00	2,770.00	555,394.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	164,344.00		164,344.00	107,080.04		107,080.04	164,344.00		164,344.00
Certificated Pupil Support Salaries	1200			-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	66,037.00		66,037.00	9,249.99		9,249.99	56,787.00		56,787.00
Other Certificated Salaries	1900	7,700.00		7,700.00	2,323.75		2,323.75	7,700.00		7,700.00
Total, Certificated Salaries		238,081.00		238,081.00	118,653.78		118,653.78	228,831.00		228,831.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	26,378.00		26,378.00	16,749.19		16,749.19	24,344.00		24,344.00
Non-certificated Support Salaries	2200	28,328.00		28,328.00	7,366.25		7,366.25	7,366.25		7,366.25
Non-certificated Supervisors' and Administrators' Sal.	2300	9,787.00		9,787.00	-		-	9,787.00		9,787.00
Clerical and Office Salaries	2400	1,346.00		1,346.00	12,100.10		12,100.10	30,746.00		30,746.00
Other Non-certificated Salaries	2900			-			-			-
Total, Non-certificated Salaries		65,839.00		65,839.00	36,215.54		36,215.54	72,243.25		72,243.25
3. Employee Benefits										
STRS	3101-3102	42,148.00		42,148.00	20,427.95		20,427.95	40,567.00		40,567.00
PERS	3201-3202	14,889.00		14,889.00	-		-	11,138.00		11,138.00
OASDI / Medicare / Alternative	3301-3302	4,407.00		4,407.00	4,489.05		4,489.05	8,324.00		8,324.00
Health and Welfare Benefits	3401-3402	38,826.00		38,826.00	17,649.54		17,649.54	38,826.00		38,826.00
Unemployment Insurance	3501-3502	1,031.00		1,031.00	2,057.58		2,057.58	1,003.00		1,003.00
Workers' Compensation Insurance	3601-3602			-			-			-
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902			-			-			-
Total, Employee Benefits		101,301.00		101,301.00	44,624.12		44,624.12	99,858.00		99,858.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	1,000.00		1,000.00	-		-	1,000.00		1,000.00
Books and Other Reference Materials	4200			-			-			-
Materials and Supplies	4300	10,995.00	2,770.00	13,765.00	7,862.43	2,694.60	10,557.03	10,995.00	2,770.00	13,765.00
Noncapitalized Equipment	4400	3,400.00		3,400.00	4,702.37		4,702.37	4,718.00		4,718.00
Food	4700			-			-			-
Total, Books and Supplies		15,395.00	2,770.00	18,165.00	12,564.80	2,694.60	15,259.40	16,713.00	2,770.00	19,483.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	3,200.00		3,200.00	2,398.98		2,398.98	3,200.00		3,200.00
Dues and Memberships	5300	40.00		40.00	379.99		379.99	380.00		380.00
Insurance	5400			-			-			-
Operations and Housekeeping Services	5500			-			-			-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	64,000.00		64,000.00	40,097.50		40,097.50	64,000.00		64,000.00
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	24,547.00		24,547.00	7,165.19		7,165.19	24,748.00		24,748.00
Communications	5900	5,091.00		5,091.00	2,955.02		2,955.02	5,091.00		5,091.00
Total, Services and Other Operating Expenditures		96,878.00		96,878.00	52,996.68		52,996.68	97,419.00		97,419.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major				-			-			-
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900			-			-			-
Total, Capital Outlay				-			-			-
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-	25,000.00		25,000.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-

Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-		-			-	
All Other Transfers	7281-7299			-		-			-	
Transfers of Indirect Costs	7300-7399			-		-			-	
Debt Service:										
Interest	7438			-		-			-	
Principal (for modified accrual basis only)	7439	25,000.00		25,000.00		-		-	-	
Total Other Outgo		25,000.00		25,000.00		-		25,000.00	25,000.00	
8. TOTAL EXPENDITURES										
		542,494.00	2,770.00	545,264.00	265,054.92	2,694.60	267,749.52	540,064.25	2,770.00	542,834.25
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		10,130.00	-	10,130.00	(115,032.35)	-	(115,032.35)	12,559.75	-	12,559.75
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-		-				-
2. Less: Other Uses	7630-7699			-		-				-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-		-				-
4. TOTAL OTHER FINANCING SOURCES / USES				-		-				-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		10,130.00	-	10,130.00	(115,032.35)	-	(115,032.35)	12,559.75	-	12,559.75
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	13,526.93		13,526.93	13,526.93		13,526.93	13,526.93		13,526.93
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		13,526.93		13,526.93	13,526.93		13,526.93	13,526.93		13,526.93
2. Ending Fund Balance, June 30 (E + F.1.c.)		23,656.93		23,656.93	(101,505.42)		(101,505.42)	26,086.68		26,086.68
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	23,656.93		23,656.93			-	16,285.00		16,285.00
Unassigned/Unappropriated Amount	9790	-		-	(101,505.42)		(101,505.42)	9,801.68		9,801.68

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Golden Valley River
(continued)
CDS #: 34674470114983
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 0946
Fiscal Year: 2019/20

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget		Actuals thru 1/31		2nd Interim Budget		
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
A. REVENUES								
1. LCFF Revenue Sources								
State Aid - Current Year	8011	1,465,756.00		1,465,756.00	796,558.00	796,558.00	1,465,756.00	1,465,756.00
Education Protection Account State Aid - Current Year	8012	462,459.00		462,459.00	236,963.00	236,963.00	462,459.00	462,459.00
State Aid - Prior Years	8019							
Transfer to Charter Schools In Lieu of Property Taxes	8096	654,366.00		654,366.00	342,965.74	342,965.74	654,366.00	654,366.00
Other LCFF Transfers	8091, 8097							
Total, LCFF Sources		2,582,581.00		2,582,581.00	1,376,486.74	1,376,486.74	2,582,581.00	2,582,581.00
2. Federal Revenues								
Every Student Succeeds Act (Title I-V)	8290							
Special Education - Federal	8181, 8182							
Child Nutrition - Federal	8220							
Donated Food Commodities	8221							
Other Federal Revenues	8110, 8260-8299							
Total, Federal Revenues								
3. Other State Revenues								
Special Education - State	StateRevSE		122,603.00	122,603.00		70,303.75	122,603.00	122,603.00
All Other State Revenues	StateRevAO	49,027.00	15,865.00	64,892.00	20,964.66	361.44	49,027.00	64,892.00
Total, Other State Revenues		49,027.00	138,468.00	187,495.00	20,964.66	70,665.19	49,027.00	187,495.00
4. Other Local Revenues								
All Other Local Revenues	LocalRevAO	80,428.00		80,428.00	16,420.04	16,420.04	80,428.00	80,428.00
Total, Local Revenues		80,428.00		80,428.00	16,420.04	16,420.04	80,428.00	80,428.00
5. TOTAL REVENUES		2,712,036.00	138,468.00	2,850,504.00	1,413,871.44	70,665.19	2,712,036.00	2,850,504.00
B. EXPENDITURES								
1. Certificated Salaries								
Certificated Teachers' Salaries	1100	780,173.00		780,173.00	423,633.42	423,633.42	780,173.00	780,173.00
Certificated Pupil Support Salaries	1200							
Certificated Supervisors' and Administrators' Salaries	1300	78,507.00		78,507.00	45,795.82	45,795.82	78,507.00	78,507.00
Other Certificated Salaries	1900	111,750.00		111,750.00	79,602.26	79,602.26	111,750.00	111,750.00
Total, Certificated Salaries		970,430.00		970,430.00	549,031.50	549,031.50	970,430.00	970,430.00
2. Non-certificated Salaries								
Non-certificated Instructional Aides' Salaries	2100	266,171.00		266,171.00	158,785.47	175,698.87	232,348.00	266,171.00
Non-certificated Support Salaries	2200							
Non-certificated Supervisors' and Administrators' Sal.	2300	44,864.00		44,864.00	200.00	200.00	44,864.00	44,864.00
Clerical and Office Salaries	2400	57,841.00		57,841.00	31,290.81	31,290.81	57,841.00	57,841.00
Other Non-certificated Salaries	2900	12,560.00		12,560.00	8,171.00	8,171.00	12,560.00	12,560.00
Total, Non-certificated Salaries		381,436.00		381,436.00	198,447.28	215,360.68	347,613.00	381,436.00
3. Employee Benefits								
STRS	3101-3102	160,835.00		160,835.00	86,492.92	86,492.92	160,835.00	160,835.00
PERS	3201-3202	72,267.00		72,267.00	40,893.99	3,335.52	65,996.00	72,267.00
OASDI / Medicare / Alternative	3301-3302	45,635.00		45,635.00	25,391.84	1,261.06	43,113.00	45,635.00
Health and Welfare Benefits	3401-3402	160,924.00		160,924.00	75,906.83	215.76	160,494.00	160,924.00
Unemployment Insurance	3501-3502	16,304.00		16,304.00	6,727.87	167.91	15,968.00	16,304.00
Workers' Compensation Insurance	3601-3602							
OPEB, Allocated	3701-3702							
OPEB, Active Employees	3751-3752							
Other Employee Benefits	3901-3902							
Total, Employee Benefits		455,965.00		455,965.00	235,413.45	4,980.25	446,006.00	455,965.00
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	800.00		800.00	27.54	27.54	800.00	800.00
Books and Other Reference Materials	4200	200.00		200.00			200.00	200.00
Materials and Supplies	4300	40,390.00	15,865.00	56,255.00	43,329.90	207.97	40,390.00	56,255.00
Noncapitalized Equipment	4400	14,800.00		14,800.00	22,613.61	22,613.61	14,800.00	14,800.00
Food	4700							
Total, Books and Supplies		56,190.00	15,865.00	72,055.00	65,971.05	207.97	56,190.00	72,055.00
5. Services and Other Operating Expenditures								
Subagreements for Services	5100							
Travel and Conferences	5200	12,900.00		12,900.00	13,694.62	29.46	12,870.00	12,900.00
Dues and Memberships	5300	3,207.00		3,207.00	6,060.00		3,207.00	3,207.00
Insurance	5400							
Operations and Housekeeping Services	5500	46,307.00		46,307.00	22,064.42	22,064.42	46,307.00	46,307.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	260,787.00		260,787.00	172,872.43	172,872.43	260,787.00	260,787.00
Transfers of Direct Costs	5700-5799							
Professional/Consulting Services and Operating Expend.	5800	536,294.00	122,603.00	658,897.00	334,541.98	82,308.83	541,736.00	664,339.00
Communications	5900	6,500.00		6,500.00	2,313.36		6,500.00	6,500.00
Total, Services and Other Operating Expenditures		865,995.00	122,603.00	988,598.00	551,546.81	82,338.29	871,407.00	994,040.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)								
Land and Land Improvements	6100-6170							
Buildings and Improvements of Buildings	6200							
Books and Media for New School Libraries or Major Expansion of School Libraries	6300							
Equipment	6400							
Equipment Replacement	6500							
Depreciation Expense (for accrual basis only)	6900	4,678.00		4,678.00			4,678.00	4,678.00
Total, Capital Outlay		4,678.00		4,678.00			4,678.00	4,678.00
7. Other Outgo								
Tuition to Other Schools	7110-7143							
Transfers of Pass-through Revenues to Other LEAs	7211-7213							
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE							

Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-		-				-
All Other Transfers	7281-7299			-		-				-
Transfers of Indirect Costs	7300-7399			-		-				-
Debt Service:										
Interest	7438			-		-				-
Principal (for modified accrual basis only)	7439			-		-				-
Total Other Outgo				-		-				-
8. TOTAL EXPENDITURES										
		2,734,694.00	138,468.00	2,873,162.00	1,600,410.09	104,439.91	1,704,850.00	2,696,324.00	182,280.00	2,878,604.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		(22,658.00)	-	(22,658.00)	(186,538.65)	(33,774.72)	(220,313.37)	15,712.00	(43,812.00)	(28,100.00)
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-		-				-
2. Less: Other Uses	7630-7699			-		-				-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-	(33,774.72)	33,774.72	-	(43,812.00)	43,812.00	-
4. TOTAL OTHER FINANCING SOURCES / USES										
		-	-	-	(33,774.72)	33,774.72	-	(43,812.00)	43,812.00	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		(22,658.00)	-	(22,658.00)	(220,313.37)	-	(220,313.37)	(28,100.00)	-	(28,100.00)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	847,992.37	197,696.00	1,045,688.37	847,922.37	197,696.00	1,045,618.37	847,992.37	197,696.00	1,045,688.37
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		847,992.37	197,696.00	1,045,688.37	847,922.37	197,696.00	1,045,618.37	847,992.37	197,696.00	1,045,688.37
2. Ending Fund Balance, June 30 (E + F.1.c.)		825,334.37	197,696.00	1,023,030.37	627,609.00	197,696.00	825,305.00	819,892.37	197,696.00	1,017,588.37
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740	197,696.00	197,696.00			197,696.00	197,696.00	197,696.00	197,696.00	197,696.00
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			-			-			-
Unassigned/Unappropriated Amount	9790	825,334.37	-	825,334.37	627,609.00	-	627,609.00	819,892.37	-	819,892.37

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Golden Valley Orchard
(continued)
CDS #: 34674470132399
Charter Approving Entity: San Juan Unified School District
County: Sacramento
Charter #: 1728
Fiscal Year: 2019/20

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	1,592,896.00		1,592,896.00	800,767.00		800,767.00	1,592,896.00		1,592,896.00
Education Protection Account State Aid - Current Year	8012	50,616.00		50,616.00	24,443.00		24,443.00	50,616.00		50,616.00
State Aid - Prior Years	8019			-			-			-
Transfer to Charter Schools In Lieu of Property Taxes	8096	570,966.00		570,966.00	314,052.89		314,052.89	570,966.00		570,966.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		2,214,478.00		2,214,478.00	1,139,262.89		1,139,262.89	2,214,478.00		2,214,478.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290			-			-			-
Special Education - Federal	8181, 8182			-			-			-
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299			-			-			-
Total, Federal Revenues				-			-			-
3. Other State Revenues										
Special Education - State	StateRevSE		100,500.00	100,500.00		69,395.82	69,395.82		100,500.00	100,500.00
All Other State Revenues	StateRevAO	42,309.00	13,595.00	55,904.00	17,408.93	254.92	17,663.85	42,309.00	13,595.00	55,904.00
Total, Other State Revenues		42,309.00	114,095.00	156,404.00	17,408.93	69,650.74	87,059.67	42,309.00	114,095.00	156,404.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	71,557.00		71,557.00	22,166.66		22,166.66	71,557.00		71,557.00
Total, Local Revenues		71,557.00		71,557.00	22,166.66		22,166.66	71,557.00		71,557.00
5. TOTAL REVENUES										
		2,328,344.00	114,095.00	2,442,439.00	1,178,838.48	69,650.74	1,248,489.22	2,328,344.00	114,095.00	2,442,439.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	592,908.00		592,908.00	301,307.92		301,307.92	592,908.00		592,908.00
Certificated Pupil Support Salaries	1200			-			-			-
Certificated Supervisors' and Administrators' Salaries	1300	74,000.00		74,000.00	43,166.62		43,166.62	74,000.00		74,000.00
Other Certificated Salaries	1900	106,628.00		106,628.00	124,993.03		124,993.03	106,628.00		106,628.00
Total, Certificated Salaries		773,536.00		773,536.00	469,467.57		469,467.57	773,536.00		773,536.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	264,483.00		264,483.00	174,317.91		174,317.91	264,483.00		264,483.00
Non-certificated Support Salaries	2200	10,000.00		10,000.00	2,330.80		2,330.80	10,000.00		10,000.00
Non-certificated Supervisors' and Administrators' Sal.	2300	44,864.00		44,864.00	-		-	44,864.00		44,864.00
Clerical and Office Salaries	2400	58,832.00		58,832.00	30,018.16		30,018.16	58,832.00		58,832.00
Other Non-certificated Salaries	2900			-	839.77		839.77			840.00
Total, Non-certificated Salaries		378,179.00		378,179.00	207,506.64		207,506.64	379,019.00		379,019.00
3. Employee Benefits										
STRS	3101-3102	110,218.00		110,218.00	70,463.98		70,463.98	110,218.00		110,218.00
PERS	3201-3202	90,062.00		90,062.00	48,363.51		48,363.51	90,062.00		90,062.00
OASDI / Medicare / Alternative	3301-3302	46,892.00		46,892.00	25,123.47		25,123.47	46,892.00		46,892.00
Health and Welfare Benefits	3401-3402	154,177.00		154,177.00	80,557.28		80,557.28	154,177.00		154,177.00
Unemployment Insurance	3501-3502	11,116.00		11,116.00	6,613.30		6,613.30	11,116.00		11,116.00
Workers' Compensation Insurance	3601-3602			-			-			-
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902			-			-			-
Total, Employee Benefits		412,465.00		412,465.00	231,121.54		231,121.54	412,465.00		412,465.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	1,000.00		1,000.00			-	1,000.00		1,000.00
Books and Other Reference Materials	4200	137.00		137.00			-	137.00		137.00
Materials and Supplies	4300	35,905.00	13,595.00	49,500.00	37,984.13		37,984.13	35,905.00	13,595.00	49,500.00
Noncapitalized Equipment	4400	17,279.00		17,279.00	8,545.50		8,545.50	17,279.00		17,279.00
Food	4700			-			-			-
Total, Books and Supplies		54,321.00	13,595.00	67,916.00	46,529.63		46,529.63	54,321.00	13,595.00	67,916.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	15,250.00		15,250.00	10,799.32	54.52	10,853.84	15,150.00	100.00	15,250.00
Dues and Memberships	5300	2,480.00		2,480.00	5,125.00		5,125.00	5,125.00		5,125.00
Insurance	5400			-			-			-
Operations and Housekeeping Services	5500	38,821.00		38,821.00	13,951.22		13,951.22	38,821.00		38,821.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	250,664.00		250,664.00	167,004.16		167,004.16	250,664.00		250,664.00
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	433,854.00	100,500.00	534,354.00	332,986.61	63,781.48	396,768.09	438,288.00	100,500.00	538,788.00
Communications	5900	7,701.00		7,701.00	2,814.07		2,814.07	7,701.00		7,701.00
Total, Services and Other Operating Expenditures		748,770.00	100,500.00	849,270.00	532,680.38	63,836.00	596,516.38	755,749.00	100,600.00	856,349.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major				-			-			-
Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Depreciation Expense (for accrual basis only)	6900			-			-			-
Total, Capital Outlay				-			-			-
7. Other Outgo										
Tuition to Other Schools	7110-7143			-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-			-			-

Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-						-
All Other Transfers	7281-7299			-						-
Transfers of Indirect Costs	7300-7399			-						-
Debt Service:										
Interest	7438			-						-
Principal (for modified accrual basis only)	7439			-						-
Total, Other Outgo				-						-
8. TOTAL EXPENDITURES										
		2,367,271.00	114,095.00	2,481,366.00	1,487,305.76	63,836.00	1,551,141.76	2,375,090.00	114,195.00	2,489,285.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		(38,927.00)	-	(38,927.00)	(308,467.28)	5,814.74	(302,652.54)	(46,746.00)	(100.00)	(46,846.00)
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-						-
2. Less: Other Uses	7630-7699			-						-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-				(100.00)	100.00	-
4. TOTAL OTHER FINANCING SOURCES / USES										
		-	-	-	-	-	-	(100.00)	100.00	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		(38,927.00)	-	(38,927.00)	(308,467.28)	5,814.74	(302,652.54)	(46,846.00)	-	(46,846.00)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	159,676.52	47,952.29	207,628.81	159,676.52	47,952.29	207,628.81	159,676.52	47,952.29	207,628.81
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		159,676.52	47,952.29	207,628.81	159,676.52	47,952.29	207,628.81	159,676.52	47,952.29	207,628.81
2. Ending Fund Balance, June 30 (E + F.1.c.)		120,749.52	47,952.29	168,701.81	(148,790.76)	53,767.03	(95,023.73)	112,830.52	47,952.29	160,782.81
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740		47,952.29	47,952.29		53,767.03	53,767.03		47,952.29	47,952.29
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789			-			-			-
Unassigned/Unappropriated Amount	9790	120,749.52	-	120,749.52	(148,790.76)	-	(148,790.76)	112,830.52	-	112,830.52