

**ITEM #: 6**  
**Date: June 9, 2020**

**Rescue Union School District**

**AGENDA ITEM: Consideration of Readmission After Expulsion**

**BACKGROUND:**

A student is eligible to apply for readmission after expulsion by submitting a Readmission After Expulsion Request and providing supporting evidence that the requirements for readmission has been satisfied.

**STATUS:**

The Board will consider the recommendation of the administration for readmission of Student 19-20A.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

Board Focus Goal 1 – STUDENT NEEDS:

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment

**RECOMMENDATION:**

Consider readmission of student after expulsion.

**ITEM #: 7**  
**Date: June 9, 2020**

**Rescue Union School District**

**AGENDA ITEM: Consideration of Readmission After Expulsion**

**BACKGROUND:**

A student is eligible to apply for readmission after expulsion by submitting a Readmission After Expulsion Request and providing supporting evidence that the requirements for readmission has been satisfied.

**STATUS:**

The Board will consider the recommendation of the administration for readmission of Student 19-20B.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

Board Focus Goal 1 – STUDENT NEEDS:

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment

**RECOMMENDATION:**

Consider readmission of student after expulsion.

**ITEM #: 8**  
**Date: June 9, 2020**

**Rescue Union School District**

**AGENDA ITEM: Consideration of Readmission After Expulsion**

**BACKGROUND:**

A student is eligible to apply for readmission after expulsion by submitting a Readmission After Expulsion Request and providing supporting evidence that the requirements for readmission has been satisfied.

**STATUS:**

The Board will consider the recommendation of the administration for readmission of Student 19-20C.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

Board Focus Goal 1 – STUDENT NEEDS:

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment

**RECOMMENDATION:**

Consider readmission of student after expulsion.

**ITEM #: 9**  
**Date: June 9, 2020**

**Rescue Union School District**

**AGENDA ITEM: Consideration of Readmission After Expulsion**

**BACKGROUND:**

A student is eligible to apply for readmission after expulsion by submitting a Readmission After Expulsion Request and providing supporting evidence that the requirements for readmission has been satisfied.

**STATUS:**

The Board will consider the recommendation of the administration for readmission of Student 19-20D.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

Board Focus Goal 1 – STUDENT NEEDS:

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment

**RECOMMENDATION:**

Consider readmission of student after expulsion.

RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:** LCAP COVID-19 Operations Written Report

**BACKGROUND:**

The District receives state funding under the Local Control Funding Formula (LCFF) which requires the creation and monitoring of a 3 year Local Control Accountability Plan (LCAP). This year, in response to the coronavirus pandemic, the LCAP development and approval process has been postponed, and instead, the California Department of Education is requiring each LEA to provide a LCAP COVID-19 Operations Written Report.

**STATUS:**

The Rescue Union School District has developed an LCAP COVID-19 Operations Written Report, which details our LEA's response to the coronavirus pandemic and ensuing school closures. Specifically, this report explains the district's efforts in providing distance learning, ensuring the continuity of meal service for our students, and what supports would be provided for English learners, economically disadvantaged students, Foster Youth, and those students who struggled to engage or remain connected with staff while in distance learning.

**FISCAL IMPACT:**

N/A

**BOARD GOAL(S):**

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal III – COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

**RECOMMENDATION:**

The Board receive information and consider approval of the LCAP COVID-19 Operations Written Report.

# COVID-19 Operations Written Report for Rescue Union School District

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
Rescue Union School District	Cheryl Olson Superintendent	colson@rescueusd.org (530) 672-4810	June 9, 2020

**Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.**

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

The coronavirus pandemic and ensuing school closures has seemingly impacted all of the departments and programs within the Rescue Union School District. Detailed explanations can be found in the following sections, but a synopsis of department and programmatic impacts is provided below.

Due to COVID-19 related school closures, all academic programs have shifted to online formats. We are currently utilizing video conferencing software and electronic platforms to share lessons and activities with students and families. Likewise, students are using electronic means to submit assignments back to their teachers for evaluation. Devices and Internet solutions have been provided to any family requesting them, and when requested, paper copies are also provided. Individual assignments are being evaluated and feedback is provided to students; however, no permanent academic marks will be recorded for the third trimester due to school closures.

Counseling and health services are continuing for students, although some services have been scaled back. For example, our counselors are no longer providing intensive therapeutic sessions due to our inability to ensure confidentiality.

Food service operations have shifted, and we now provide "grab and go" breakfasts and lunches at three different locations across our district. And, in order to better serve all members of our community, our district staff has partnered with the El Dorado County Food Bank to provide non-perishable food items to other families in our community.

Through all of this, our maintenance team and custodians have been working to ensure that our schools are properly disinfected and cleaned in preparation for reopening.

Transportation services for students have been suspended due to school closures; however, bus drivers are attending online training as necessary and our mechanic is still working to ensure that our fleet is maintained and in good repair.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

To ensure that all students are actively learning, engaged with their teachers and digital classrooms, and completing as many assignments as is possible considering the myriad home environments our children have, RUSD established a Home Mentor Program to assist teachers in individualizing the RUSD distance learning program to maximize the potential of each student, particularly focusing attention on EL, Foster Youth, and low socioeconomic students. A student is referred to this team when he/she has not been engaged with the teacher/class after a number of efforts have been made. Once assigned an advocate from the support team, the advocate customizes outreach based on each child's need, from providing a device or connectivity support, to personal outreach. The advocate contacts the students and parents who are not actively participating in the distance learning program by making home visits, phone calls, and/or written notes of support mailed home on a weekly basis. The advocates regularly communicate with the teacher to review the student's tasks for the week so they can then set weekly learning and/or socio-emotional goals with the child. They work with the student's teacher to scaffold assignments as needed, set up a daily schedule with the student, and help students work through distractions at home and other difficulties each may have. The advocates keep a log of phone calls, home visits, and progress.

In addition to this support team, our bilingual aides and other instructional aides are assigned to families with children needing extra support and guidance. These individuals sit in on the class Zoom sessions, and also set up additional reading groups or math group zoom sessions with their assigned children. They are in close communication with teachers and families so that they can quickly and effectively respond to the needs of individual students and families.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

At the onset of the COVID-19 Pandemic, the Rescue Union School District developed emergency academic work packets for every student. When it became necessary for schools to close, those packets were sent home with students, emailed to families, made available for pick up at the District Office, or when needed, delivered to students' houses. Those packets provided two weeks' worth of universally accessible academic activities, designed to keep students engaged with their schooling.

When apparent that school closures would extend beyond two weeks, RUSD moved to distance learning, primarily delivering instruction through online platforms. Instruction consisted of weekly live interactions through videoconferencing programs, daily lesson guidance for students and parents, and a minimum of 180 minutes of "office hours", per day, to assist students or parents with questions.

Knowing that social emotional well-being has a direct result on learning, we ensured that group and individual counseling services would continue to be provided, although more intensive, therapeutic support was suspended due to our inability to ensure confidentiality.

Grading practices shifted to reflect participation of students as they engaged in distance learning lessons. It was agreed that no student would be negatively impacted, academically, for his or her inability to participate in distance learning programs. Permanent academic marks for the third trimester were suspended and it was agreed that the report card would be used to report on participation.

Work is now underway to design diagnostic assessments for the beginning of next school year to determine what learning gaps may be present as a result of our school closures and what systems of support and instruction will be necessary to fill those gaps.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

Rescue Union School District understands that many of our families are struggling to provide for their families during this unprecedented time. When we found out that our schools would be closed, our Food Services Director immediately communicated with the appropriate entities so that we could provide "grab and go" breakfast and lunch meals for any child to age 18 on a daily basis since the day our schools were closed. In the beginning, we provided the meals every day, but we are now providing breakfast and lunch meals for a week at a time, so that we serve more meals. This change increased our meal service each day by approximately 1,000 meals.

Additionally, we have partnered with the El Dorado County Food Bank. We receive a shipment of canned goods each week from the Food Bank, and we have volunteers bag the food so that we can provide additional food items to families and community members when they come for the weekly meals.

Because some of our families do not have transportation, we also deliver meals to families who cannot access our service. We offer our meal service at the following locations each Monday for the entire week: Pleasant Grove Middle School from 11-1, Green Valley Elementary School from 11-12, and the Knolls Apartments from 12-1. Our volunteers wear masks and gloves as they serve, and most families use our drive through method to obtain the meals so that we are socially distancing. Our families appreciate this service and they love seeing our teachers and staff members volunteer, as it helps when they see a friendly, familiar face and can connect in this tangible way at least once per week.

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

Rescue Union School District has not arranged for supervision of students during ordinary school hours.



**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Board Policy Updates**

**BACKGROUND:**

The Governing Board believes that its primary responsibility is to act in the best interests of every student in the district. The Board also has major commitments to parents/guardians, all members of the community, employees, the state of California, laws pertaining to public education, and established policies of the district. To maximize Board effectiveness and public confidence in district governance, Board members are expected to govern responsibly and hold themselves to the highest standards of ethical conduct.

**STATUS:**

Policies identified for review and/or changes are submitted to the Board for first reading and possible consideration of approval.

**FISCAL IMPACT:**

NA

**BOARD GOAL(S):**

Board Focus Goal I – STUDENT NEEDS:

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal III – COMMUNICATION/COMMUNITY INVOLVEMENT:

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

**RECOMMENDATION:**

Board receive BP 6158 Independent Study for first reading and possible consideration for action.

# Rescue Union ESD

## Board Policy

### Independent Study

BP 6158

#### Instruction

The Governing Board authorizes independent study as an optional alternative instructional strategy for eligible students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan and enabling students to reach curriculum objectives and fulfill promotion requirements. As necessary to meet student needs, independent study may be offered on a full-time basis or on a part-time basis in conjunction with part- or full-time classroom study.

(cf. 0420.4 - Charter Schools)

(cf. 6011 - Academic Standards)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6181 - Alternative Schools/Programs of Choice)

(cf. 6200 - Adult Education)

A student's participation in independent study shall be voluntary. Students participating in independent study shall have the right, at any time, to enter or return to the regular classroom mode of instruction. (Education Code 51747; 5 CCR 11700)

Parents/guardians of students who are interested in independent study shall contact the Superintendent or designee. The Superintendent or designee shall approve independent study for an individual student only upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than he/she would in the regular classroom.

The minimum period of time for any independent study option shall be five consecutive schooldays. (Education Code 46300)

The Superintendent or designee shall ensure that a written independent study agreement, as prescribed by law, exists for each participating student. (Education Code 51747)

To foster each participating student's success in independent study, the Board establishes the following maximum lengths of time which may elapse between the date an assignment is made and the date by which the student must complete the assigned work:

- **One (1) week – Transitional Kindergarten through Grade 3**
- **Two (2) weeks – Grades 4 through 8**

The written agreement shall specify the length of time in which each independent study

assignment must be completed. Because excessive leniency in the duration of independent study assignments may result in a student falling behind his/her peers and increase the risk of dropping out of school, independent study contracts or agreements shall be no more than one trimester for all grade levels and types of program. However, when necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due, up to the termination date of the agreement.

When a participating student misses ~~three (3) assignments equivalent to three days of independent study work in one trimester~~, an evaluation shall be conducted to determine whether it is in the student's best interest to remain in independent study. However, a student's written agreement may specify a lower or higher number of missed assignments that will trigger an evaluation when the Superintendent or designee determines it appropriate based on the nature of the assignments, the total number of assignments, and/or other unique circumstances.

Supervising teachers should establish an appropriate schedule for student-teacher conferences in order to help identify students falling behind in their work or in danger of failing or dropping out of school. Except in unusual circumstances, it is expected that the supervising teacher will meet, either in person or by electronic means, with each participating student at least once every two weeks to discuss the student's progress.

(cf. 5147 - Dropout Prevention)

Missing appointments with the supervising teacher without valid reasons also may trigger an evaluation to determine whether the student should remain in independent study.

Students in independent study have access to the same services and resources of the school in which they are enrolled as is available to other students in the school. (5CCR Section 11701.5(b))

The Superintendent or designee shall annually report to the Board the number of students participating in independent study, the average daily attendance generated for apportionment purposes, the quality of these students' work as measured by standard indicators, and the number and proportion of independent study students who graduate or successfully complete independent study. Based on the program evaluation, the Board and Superintendent shall determine areas for program improvement as needed.

(cf. 0500 - Accountability)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6162.5 - Student Assessment)

### Home-Based Independent Study

The Superintendent or designee shall encourage parents/guardians desiring to teach their children at home to have their children participate in independent study. Such participation allows continued contact and cooperation between the school system and the home-based student and

ensures that the student will be offered a standards-based education substantially equivalent in quality and quantity to the district's classroom instruction.

Legal Reference:

EDUCATION CODE

17289 Exemption for facilities  
41976.2 Independent study programs; adult education funding  
42238 Revenue limits  
42238.05 Local control funding formula; average daily attendance  
44865 Qualifications for home teachers and teachers in special classes and schools  
46200-46208 Instructional day and year  
46300-46307.1 Methods of computing average daily attendance  
47612.5 Independent study in charter schools  
48204 Residency  
48206.3 Home or hospital instruction; students with temporary disabilities  
48220 Classes of children exempted  
48340 Improvement of pupil attendance  
48915 Expulsion; particular circumstances  
48916.1 Educational program requirements for expelled students  
48917 Suspension of expulsion order  
49011 Student fees  
51225.3 Requirements for high school graduation  
51745-51749.6 Independent study programs  
52522 Adult education alternative instructional delivery  
52523 Adult education as supplement to high school curriculum; criteria  
56026 Individuals with exceptional needs  
58500-58512 Alternative schools and programs of choice

FAMILY CODE

6550 Authorization affidavits

CODE OF REGULATIONS, TITLE 5

11700-11703 Independent study

19819 State audit compliance

UNITED STATES CODE, TITLE 20

6301 Highly qualified teachers

COURT DECISIONS

Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365

EDUCATION AUDIT APPEALS PANEL DECISIONS

Lucerne Valley Unified School District, Case No. 03-02 (2005)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Elements of Exemplary Independent Study

Approaches to Satisfying No Child Left Behind Act of 2001 Teacher Requirements for Independent Study in Secondary Schools, January 28, 2010

## WEB SITES

California Consortium for Independent Study: <http://www.ccis.org>

California Department of Education, Independent Study: <http://www.cde.ca.gov/sp/eo/is>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

## Policy RESCUE UNION SCHOOL DISTRICT

adopted: August 2002      Rescue, California

revised: December 2011

revised: April 8, 2014

Considered: June 9, 2020

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:      Rescue Union School District Budget Advisory Committee**

**BACKGROUND:**

We are very proud of our district. Our teachers, staff, students, and families work hard and are dedicated to ensuring our students receive the very best education possible. With that said, we know that because of declining enrollment, the situation with COVID-19, and a number of other factors, Rescue Union School District is facing a significant budget shortfall.

We have already established priorities and a budget protocol for the 2020-2021 school year, so the Budget Advisory Committee will be established during the fall of 2020, and will meet throughout the year, with the intent for the Board of Trustees to discuss, approve, and adopt a plan to be put in place for the 2021-2022 school year.

The committee's input will be made by looking at the goals and actions established within the district's Local Control and Accountability Plan (LCAP). The goal is to be able to present possible budget reductions to the Rescue Union Board of Trustees by the February 2021 Study Session so that the possibilities can be discussed, revised, and then a plan determined by the Board and subsequently approved and adopted at the regular March Board meeting to be put in place for the 2021-2022 school year and beyond.

**STATUS:**

This is a discussion and possible action item.

**FISCAL IMPACT:**

N/A

**BOARD GOALS:**

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal II - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal V - FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

**RECOMMENDATION:**

District Administration recommends that the Board of Trustees receive our information regarding the development of a budget advisory committee during the 2020-2021 school year and take this opportunity to approve the development of the committee.



## RESCUE UNION SCHOOL DISTRICT

*"Educating for the Future Together"*

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### Rescue Union School District Budget Advisory Committee

**Purpose of Committee:** We are very proud of our district. Our teachers, staff, students, and families work hard and are dedicated to ensuring our students receive the very best education possible. With that said, we know that because of declining enrollment, power outages, the situation with COVID-19, and a number of other factors, Rescue Union School District is facing a significant budget shortfall. Rescue Union School District Governing **Board Policy 9130** states: *"The Governing Board may establish a committee whenever it determines that such a committee would benefit the district by providing diverse viewpoints, specialized knowledge or expertise, or increased efficiency. Sub committees may be subcommittees of the Board or committees that include members of the community, staff, or other stakeholder groups."* Additionally, **Board Policy 1220** states: *The Governing Board recognizes that citizen advisory committees enable the Board to better understand the beliefs, attitudes and opinions held by the community.*

*The Board shall establish citizen advisory committees to consider school problems and issues as the need arises or when required by law. Such committees shall serve in a strictly advisory capacity; they may make recommendations regarding Board policy, but their actions shall not be binding on the Board. The Board may dissolve any advisory committees not required by law at any time.*

*Advisory committees should include representation from all affected parties. With Board approval, the Superintendent or designee may appoint committee members.*

As the District has established priorities and a budget protocol for the 2020-2021 school year, the Budget Advisory Committee will be established during the fall of 2020, as per **BP 1220 and BP 9130**. The committee will meet throughout the 2020-2021 school year, with the intent for the Board of Trustees to discuss, approve, and adopt a budget reduction plan to be put in place for the 2021-2022 school year.

The committee's input will be made by looking at the goals and actions established within the district's Local Control and Accountability Plan (LCAP). The goal is to be able to present possible budget reductions to the Rescue Union Board of Trustees by the February 2021 Study Session so that the possibilities can be discussed, revised, and then a plan determined by the Board and subsequently approved and adopted at the regular March Board meeting to be put in place for the 2021-2022 school year and beyond.

#### **Meeting Schedule for Budget Advisory Committee:**

- 1. Two Budget introductory meetings to be held in the fall of 2020**
- 3. By late January we will hold a meeting regarding Governor's January budget and our LCAP priorities**
- 4. In February we will meet to discuss costs related to LCAP priorities**
- 5. A list of recommendations will be brought to the Board at the February 2021 Study Session**

Cheryl Olson, Superintendent

#### Board of Trustees

Nancy Brownell • Suzanna George • Stephanie Kent • Tagg Neal • Kim White



**6. The Board will have opportunity to take action at the regular March Board meeting after discussion of the possible reductions and determining their course of action**

**Meetings of the Budget Advisory Committee will take place from 3:30-5:30 pm, in the Board room or via zoom, depending upon what stage we are in for public gatherings.**

**Charge of the Committee:**

- Develop an understanding of the budget and financial issues
- Solicit input and feedback from all stakeholder groups regarding existing programs and budget expenditures within RUSD
- Work closely with superintendent and staff
- The Superintendent will share all Information from meetings with Board and stakeholders along the way
- The committee will use the priorities generated from all stakeholders, through the LCAP process in their input to the Board

**Operational Guidelines:**

1. The committee will be run by Assistant Superintendent of Business Services
2. Minutes will be taken and approved at subsequent meetings
3. Negotiations and personnel requirements will be followed throughout
4. The committee's purpose is to do what they can to think outside the box and to see how to make this situation the least impactful to our students and staff
5. District staff will advise and support the committee
6. The Superintendent will provide information from the meetings with stakeholders and with the Board after each committee meeting
7. The Board will have this topic on each agenda, so that they can regularly discuss and provide direction to the district staff and committee along the way

**Committee Composition:**

The Budget Advisory Committee will consist of no more than 18 individuals. It will be composed of Parents who serve on school site councils or the Bond Campaign Committee (2 elementary and 2 middle school) (4), RUFT (4), CSEA (2) Confidential (1), Administration (1), Management (1), Assistant Superintendents (2), and Liaison Trustee (1), and Superintendent (1)

**Meetings #1 and #2– Orientation/Informational Meetings**

1. Introductions
2. Purpose and charge of the committee
3. Fiscal review
  - a. District financial report
  - b. LCAP
  - c. Need for action

Cheryl Olson, Superintendent

**Board of Trustees**

*Nancy Brownell • Suzanna George • Stephanie Kent • Tagg Neal • Kim White*

4. Key components of the shortfall
  - a. COVID-19
  - b. Declining enrollment
  - c. State funding
  - d. Federal funding
  - e. Special Education costs
  - f. PERS/STRS
5. Between now and the next meeting, solicit input regarding current programs and expenditures. Send the lists to chairman who will compile the lists into one by the next meeting.

#### **Meeting #3 – Prioritization**

1. Adoption of minutes
2. Approve agenda for the evening
3. Discuss LCAP priorities, goals, and actions

#### **Meeting #4 – Solution Oriented**

1. Adoption of minutes
2. Approve agenda for the evening
3. Review the costs for the LCAP goals, priorities, and actions
4. Continue discussion on solutions and recommendations

**Meeting #5 – We may be able to have fewer meetings or we may need additional meetings. It will depend upon our progress.**

**Meeting #5 or #6 – Prepare Draft to Present to the Board at the February Study Session so the Board of Trustees can discuss and revise as they see fit and then approve and adopt the plan at the March 2021 Regular Board Meeting**

1. Adoption of minutes
2. Approve agenda for the evening
3. Review
4. Adopt recommendations
5. Appoint a subcommittee to address the Board

**We will need to be creative and look at our top priorities as we develop a long-term plan that strengthens and supports our priorities. We need to keep in mind what we want for our students and staffs. How can we continue doing great things for kids? How can we continue creating 21<sup>st</sup> century learning opportunities? How might we restructure programs? Systems?**

Cheryl Olson, Superintendent

#### *Board of Trustees*

*Nancy Brownell • Suzanna George • Stephanie Kent • Tagg Neal • Kim White*

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: California School Board Association Annual Education Conference**

**BACKGROUND:**

Each fall California School Boards Association holds their Annual Education Conference. This conference is CSBA's premier continuing education program – delivering practical solutions to help governance teams from districts and county offices of education improve student learning and achievement. Whether a veteran board member, a superintendent, a board support professional or a first-time attendee, the conference provides practical ideas and a renewed commitment to help Boards accomplish their critical work.

**STATUS:**

The Board will discuss BB 9005 Governance Standards and BB 9240 Board Development as it relates to the CSBA Annual Education Conference and the current District budgetary developments.

**FISCAL IMPACT:**

N/A

**BOARD GOALS:**

Board Focus Goal I - STUDENT NEEDS

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.
- B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal II - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal V - FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

**RECOMMENDATION:**

Discussion

# Rescue Union ESD

## Board Bylaw

### Governance Standards

BB 9005

#### Board Bylaws

The Governing Board believes that its primary responsibility is to act in the best interests of every student in the district. The Board also has major commitments to parents/guardians, all members of the community, employees, the state of California, laws pertaining to public education, and established policies of the district. To maximize Board effectiveness and public confidence in district governance, Board members are expected to govern responsibly and hold themselves to the highest standards of ethical conduct.

(cf. 9000 - Role of the Board)

(cf. 9270 - Conflict of Interest)

The Board expects its members to work with each other and the Superintendent to ensure that a high-quality education is provided to each student. Each individual Board member shall:

1. Keep learning and achievement for all students as the primary focus
2. Value, support and advocate for public education

(cf. 9010 - Public Statements)

3. Recognize and respect differences of perspective and style on the Board and among staff, students, parents and the community
4. Act with dignity, and understand the implications of demeanor and behavior
5. Keep confidential matters confidential

(cf. 9011 - Disclosure of Confidential/Privileged Information)

6. Participate in professional development and commit the time and energy necessary to be an informed and effective leader

(cf. 9240 - Board Development)

7. Understand the distinctions between Board and staff roles, and refrain from performing management functions that are the responsibility of the Superintendent and staff

(cf. 2110- Superintendent Responsibilities and Duties)

8. Understand that authority rests with the Board as a whole and not with individuals

(cf. 9200 - Limits of Board Member Authority)

Board members also shall assume collective responsibility for building unity and creating a positive organizational culture. To operate effectively, the Board shall have a unity of purpose and:

1. Keep the district focused on learning and achievement for all students

2. Communicate a common vision

(cf. 0000 - Vision)

(cf. 0100 - Philosophy)

(cf. 0200 - Goals for the School District)

3. Operate openly, with trust and integrity

4. Govern in a dignified and professional manner, treating everyone with civility and respect

5. Govern within Board-adopted policies and procedures

(cf. 9311 - Board Policies)

(cf. 9312 - Board Bylaws)

6. Take collective responsibility for the Board's performance

7. Periodically evaluate its own effectiveness

(cf. 9400 - Board Self-Evaluation)

8. Ensure opportunities for the diverse range of views in the community to inform Board deliberations

(cf. 1220 - Citizen Advisory Committees)

(cf. 9323 - Meeting Conduct)

Legal Reference:

EDUCATION CODE

35010 Power of governing board to adopt rules for its own governance

35160 Board authority to act in any manner not conflicting with law

35164 Actions by majority vote

GOVERNMENT CODE

1090 Financial interest in contract  
1098 Disclosure of confidential information  
1125-1129 Incompatible activities  
54950-54963 The Ralph M. Brown Act  
87300-87313 Conflict of interest code

Management Resources:

CSBA PUBLICATIONS

CSBA Professional Governance Standards, 2000

Maximizing School Board Leadership: Boardmanship, 1996

WEB SITES

CSBA: [www.csba.org](http://www.csba.org)

Bylaw RESCUE UNION SCHOOL DISTRICT  
adopted: October 2001 Rescue, California

# **Rescue Union ESD**

## **Board Bylaw**

### **Board Development**

BB 9240

#### **Board Bylaws**

Citizens elected to the Governing Board are entrusted with the responsibility of governing district schools. The Board recognizes that its members need training that helps them understand their responsibilities, stay abreast of new developments in education, and develop boardmanship skills.

All Board members may attend conferences for the purpose of Board development. Board business shall not be discussed at conferences.

(cf. 9230 - Orientation)

(cf. 9320 - Meetings and Notices)

Board members shall report to the Board, orally or in writing, as soon as possible on the inservice activities they attend.

Funds for Board development shall be budgeted annually for each Board member.

(cf. 9250 - Remuneration, Reimbursement, and Other Benefits)

Legal Reference:

EDUCATION CODE

33360 Department of Education and statewide association of school district boards; annual workshop

GOVERNMENT CODE

54950-54963 The Ralph M. Brown Act, especially:

54952.2 Meeting

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: May 2001 Rescue, California

**ITEM #: 14**  
**DATE: June 9, 2020**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: RESOLUTION #20-08**  
**DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS**

**BACKGROUND:**

Each year our District endeavors to find the most qualified teachers to fill vacancies. At times, we may find it necessary to hire someone who has not fully completed the coursework for a specific credential, but he/she qualifies for an emergency permit.

**STATUS:**

Due to legislative changes in the process for hiring teachers with Emergency Teaching Permits and Credentials, a Declaration of Need for Fully Qualified Educators must be authorized at a public meeting by the Governing Board and submitted to the Commission on Teacher Credentialing. The Declaration of Need for Fully Qualified Educators represents a statement of anticipated needs for the 2020-2021 school year. This Declaration shall remain in force until June 30, 2021.

**FISCAL IMPACT:**

Not applicable.

**BOARD GOAL:**

Board Focus Goal IV – STAFF NEEDS:

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to providing quality education for our students.

**RECOMMENDATION:**

The Board approve Resolution #20-08 Declaration of Need for Fully Qualified Educators for the 2020-2021 school year.





State of California  
 Commission on Teacher Credentialing  
 Certification Division  
 1900 Capitol Avenue  
 Sacramento, CA 95811-4213

Email: [credentials@ctc.ca.gov](mailto:credentials@ctc.ca.gov)  
 Website: [www.ctc.ca.gov](http://www.ctc.ca.gov)

## DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 2020-2021

Revised Declaration of Need for year: \_\_\_\_\_

### FOR SERVICE IN A SCHOOL DISTRICT

Name of District: Rescue Union School District District CDS Code: 61978

Name of County: El Dorado County CDS Code: 09

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board of the school district specified above adopted a declaration at a regularly scheduled public meeting held on \_\_\_/\_\_\_/\_\_\_ certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2021.

Submitted by (Superintendent, Board Secretary, or Designee):

Cheryl Olson Cheryl Olson Superintendent  
Name Signature Title

530-677-0719 530-677-4461 \_\_\_\_\_  
Fax Number Telephone Number Date

2390 Bass Lake Rd. Rescue, CA 95672  
Mailing Address

colson@rescueusd.org  
E-Mail Address

### FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL OR AGENCY

Name of County \_\_\_\_\_ County CDS Code \_\_\_\_\_

Name of State Agency \_\_\_\_\_

Name of NPS/NPA \_\_\_\_\_ County of Location \_\_\_\_\_

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on \_\_\_/\_\_\_/\_\_\_, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, 2021.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

Dr. Ed Manansala		County Superintendent of Schools
<i>Name</i>	<i>Signature</i>	<i>Title</i>
530.642.1832	532.295.2229	
<i>Fax Number</i>	<i>Telephone Number</i>	<i>Date</i>
El Dorado County Office of Education	6767 Green Valley Rd.	Placerville, CA 95667
	<i>Mailing Address</i>	
emanansala@edcoe.org		
	<i>E-Mail Address</i>	

► *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

**AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS**

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

<b>Type of Emergency Permit</b>	<b>Estimated Number Needed</b>
CLAD/English Learner Authorization (applicant already holds teaching credential)	<u>5</u>
Bilingual Authorization (applicant already holds teaching credential)	<u>3</u>
List target language(s) for bilingual authorization: _____	
Resource Specialist	<u>5</u>
Teacher Librarian Services	<u>        </u>

**LIMITED ASSIGNMENT PERMITS**

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	3
Single Subject	10
Special Education	7
TOTAL	20

**EFFORTS TO RECRUIT CERTIFIED PERSONNEL**

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to [www.cde.ca.gov](http://www.cde.ca.gov) for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

**EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL**

Has your agency established a District Intern program? Yes  No

If no, explain. \_\_\_\_\_

Does your agency participate in a Commission-approved college or university internship program? Yes  No

If yes, how many interns do you expect to have this year? 10

If yes, list each college or university with which you participate in an internship program.  
National University, California State University Sacramento,  
Brandman University, Western Governors University, CSU Chico

If no, explain why you do not participate in an internship program.  
 \_\_\_\_\_  
 \_\_\_\_\_

**RESCUE UNION SCHOOL DISTRICT  
RESOLUTION NO. 20-08**

**RESOLUTION TO APPROVE:  
DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS  
EFFECTIVE JULY 1, 2020 THROUGH JUNE 30, 2021**

**WHEREAS**, the Governing Board of the Rescue Union School District has determined that based on the needs and projections of enrollment for 2020-2021 school year, it may be necessary to hire teachers without full credentials. In that event, the Declaration of Need for Fully Qualified Educators will be used.

**THEREFORE, BE IT RESOLVED** that Pursuant to Education Code 44225.7, it will be necessary to approve the Declaration of Need for the 2020-2021 school year. The Superintendent or his designated representative is directed to take all appropriate action needed.

**ADOPTED** by the Governing Board of Rescue Union School District on June 9, 2020, by the following vote:

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

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President of the Board

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Clerk of the Board

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Review of Legal Expenditures Associated with Human Resources during the 2019-2020 school year**

**BACKGROUND:**

With the elimination of the Human Resource Director position, the Board asked that we revisit this in June to see if we increased expenditures in legal costs due to the reduction of that position.

**STATUS:**

Over the course of the 2019-2020 school year we spent \$174.00 on legal services. We were fortunate to be able to access free legal services through SIA this year. We took advantage of that offering from SIA, which helped us a great deal. As long as SIA offers this service, we will take advantage of it.

**FISCAL IMPACT:**

N/A

**BOARD GOALS:**

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget process in order to meet the needs of our students.

**RECOMMENDATION:**

This is an informational item only.

## Legal Expense Breakdown

Service	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	Total	Average	Without large cases
General Admin	\$9,186	-	\$7,463	\$10,092	\$20,383	\$2,634	\$2,432	\$9,971	\$2,698	\$64,859	\$7,206.56	\$7,207
Negotiations	-	-	-	\$4,836	\$9,838	-	\$28,759	\$7,908	\$16,655	\$67,996	\$7,555.11	\$7,555
Personnel/HR	\$174	\$6,086	\$5,133	\$36,962	\$15,071	\$62,255	\$25,185	\$19,853	\$4,747	\$175,466	\$19,496.22	\$9,830
	\$9,360	\$6,086	\$12,596	\$51,890	\$45,292	\$64,889	\$56,376	\$37,732	\$24,100	\$308,321	\$34,258	\$24,591

Notes - HR

1 Term - \$15k

1 Discipline - \$10k

1 Discipline (k) - \$30k

1 Term - 17k

1 Discipline (k) - 7K

1 Discipline (p) - 8k

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Hiring Freeze Staffing Update**

**BACKGROUND:**

In light of budgetary challenges that the Rescue Union School District is currently facing as a result of decreased LCFF base funding and declining enrollment, the administration, upon board direction, has enacted a “hiring freeze” to control costs to ensure critical operations are able to continue. This hiring freeze, does not necessarily mean that no vacant positions will be filled, but rather that each open position will be carefully analyzed and either kept vacant or filled at the level deemed necessary (i.e. safety, mandated, contractually obligated, or categorically funded) to complete the essential functions of the job. Additionally, any changes to a position’s full time equivalence (FTE) or any hiring to fill open positions will be brought before the Board of Trustees for information and/or discussion.

**STATUS:**

To reduce overall operational costs and ensure that critical district operations continue, the Rescue Union School District Administrative Team has elected not to post certain positions vacated due to retirement or resignation. Additionally, some positions may be brought back at a reduced FTE. Finally, when deemed necessary, certain positions may be hired back at the previous FTE to ensure that critical operations and services are provided. What follows is a summary of the various positions impacted by the hiring freeze analysis, the rate at which each position was brought back, and any modifications to the position or duties to the changes.

**Administration/Management**

<b>Position</b>	<b>Change to FTE</b>	<b>Special Notes</b>
Maintenance and Operations Coordinator	Reduced 1.0 FTE	The duties of this position will be absorbed by the Assistant Superintendent of Business Services with additional supervisory support from school site administration.

**Certificated**

<b>Position</b>	<b>Change to FTE</b>	<b>Special Notes</b>
Temporary Teachers	Reduced 5.0 FTE	After reviewing projected enrollment District Administration has determined the need to reduce certificated staffing by 5 temporary elementary teacher positions.
Special Education	Increase of 0.2 FTE	Green Valley’s resource specialist program (RSP) teacher was vacated due to resignation. After reviewing special education caseload and projected changes for the 2020-2021 school year, it was deemed necessary to fill this position at the previous 1.0 FTE.

		Last year, a 0.8 FTE teacher provided additional RSP services to Lakeview and Marina Village, at approximately 0.4 FTE for each school site. After reviewing special education caseload and projected changes for the 2020-2021 school year, it was deemed necessary to add an additional 0.2 FTE to each school site bringing the total FTE for this position up to 1.0 FTE.
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**Classified**

<b>Position</b>	<b>Change to FTE</b>	<b>Special Notes</b>
Elementary School Secretary	Reduced by 20 days	After consultation with Classified School Employees Association (CSEA) representatives, a memorandum of understanding was drafted and signed allowing the District to reduce the elementary school secretary position from 240 days to 220 days. It is the opinion of the District and CSEA that this number of work days better aligns with the work calendars of the school principal and student support services secretary.
Lead Custodian	Maintained FTE	<p>The lead custodian position at Rescue Elementary School was vacated when the existing lead retired. After reviewing the enrollment of the school site and required duties of the position, it was deemed necessary to fill the position at the previous 1.0 FTE. This position was filled when the lead custodian at Marina Village transferred into the open position.</p> <p>The newly vacated lead custodian position at Marina Village was also analyzed and deemed necessary to replace at the previous 1.0 FTE. This position was filled when the lead custodian at Lakeview transferred into the open position.</p> <p>The ensuing vacant lead custodian position at Lakeview, like the two schools before, was analyzed and deemed necessary to replace at the previous 1.0 FTE. This position was opened for interviews and the 8 hour night custodian from Marina Village was selected as the new lead.</p>
Night Custodian	Reduced by 1 hour per day at Marina Village and 2 hours per day at Green Valley	<p>The 8-hour night custodian position at Marina Village was vacated when the employee in that position was promoted to the lead custodian of Lakeview Elementary. After consultation with the Maintenance and Operations Coordinator, it was decided to increase the other night custodian at Marina Village from 7 hours per night to 8 hours and post the vacant position for 6 hours, rather than the full 8. The night custodian at Green Valley filled the new 6-hour position and will retain his 2-hour position at the District Office/Boardroom.</p> <p>Note: Staffing changes are built upon normal operating conditions. Additional staff or additional time may be allocated to address heightened cleaning and disinfecting practices in response to the Coronavirus Pandemic.</p>



IA-Paraeducator	Reduced by 0.2668 FTE	<p>A paraeducator working in the Transitional Kindergarten class at Lake Forest resigned from her .1250 FTE position. After consulting with the site administrator, it was determined that an existing instructional assistant, previously funded from the site's intervention budget, could shift over to this assignment, as it is currently required per an MOU between RUSD and RUFT.</p> <p>At Jackson Elementary, an instructional assistant funded from the school's intervention budget resigned from her .1418 FTE position. After consulting with school administration, it was determined that we would not immediately fill that positions and utilize existing para-educators to provide service to the students.</p>
Yard Duty Supervisor	Maintained FTE	<p>At the conclusion of this year, one of the yard duty supervisors at Lake Forest resigned from her .3850 FTE position. After consulting with school site administration, reviewing projected enrollment, and analyzing the number of playground zones, it was deemed necessary to fill the position at the same FTE.</p>
Food Service	<p>Reduced by 4.75 hours per day</p> <p>(GV -0.25 hours per day, LF +0.5 hours per day, MV -2.5 hours per day, PG - 2.5 hours per day)</p>	<p>At the conclusion of the year, a 5-hour employee (1.5-hour breakfast, 3.5-hour lunch) retired from Green Valley School. After consultation with the food service director, the breakfast position was reduced to 1.25 hours per day, bringing it in line with the other elementary sites. The Green Valley position was then filled by a 2.5-hour employee from Pleasant Grove. It was subsequently determined that the newly vacated food service position at PG would remain unfilled and that existing food service personnel would provide necessary service to the students.</p> <p>Additionally, the CSEA transfer and reassignment process was used to fill a vacancy resulting from the termination of a food service employee in February. Ultimately, a 2.5-hour employee from Marina Village moved into a position at Lake Forest that had previously been 2.0 hours. This move increased Lake Forest's food service time by 0.5 hours, but, as in the case above, it was determined that the vacant 2.5 hour position at Marina Village would remain unfilled and that existing food service personnel assigned to the site would provide necessary service to the students.</p>

**FISCAL IMPACT:**

Fiscal impact will be reflected in the 2020-2021 budget.

## **BOARD GOAL(S):**

### Board Focus Goal I – STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

### Board Focus Goal II – FISCAL ACCOUTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

### Board Focus Goal III – COMMUNICATION/COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

### Board Focus Goal IV – STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

### Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

## **RECOMMENDATION:**

The Board of Trustees receive information about staffing decisions in response to the hiring freeze for the Rescue Union School District from the Assistant Superintendent of Curriculum and Instruction.

RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:**      Classified Personnel

**BACKGROUND:**

Periodically changes in classified staffing occur due to hiring, resignations or requests for leaves of absence. The Board must formally approve these requests.

**STATUS:**

The following classified personnel changes are listed on the agenda:

<b>Name</b>	<b>Personnel Action</b>	<b>Position FTE</b>	<b>Position</b>	<b>School/Dept.</b>	<b>Effective Date</b>
Harmon, Scotty	Promotion	1.0	Lead Custodian	Lakeview	5/26/20
Rivera Zaragoza, Gelacio	Employment	.75	Custodian	Marina Village	6/01/20

**FISCAL IMPACT:**

Fiscal impact will be reflected in the 2019-2020 budget years.

**BOARD GOAL:**

Board Focus Goal IV – STAFF NEEDS:

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to providing quality education for our students.

**RECOMMEDATION:**

The Superintendent recommends the Board approve the above personnel actions.

ITEM#: 18  
DATE: June 09, 2020

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Fiscal Year 2020-21 Budget Adoption Presentation**

**BACKGROUND:**

All California school districts are required to submit a budget to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years. Pursuant to Education Code sections 33129 and 42127, this budget was developed using the state-adopted criteria and standards. Likewise, this budget was filed and adopted subsequent to a public hearing by the governing board of the school district.

**STATUS:**

The Fiscal Year 2020-21 Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the adopted budget and the two subsequent years. Although, the Fiscal Year 2020-21 Budget shows the District is able to meet its financial obligations for the current year only and reductions to the budget for 2021-22 and 2022-23 will be necessary based upon assumptions from the Governor's May budget proposal.

**FISCAL IMPACT:**

The Fiscal Year 2020-21 Budget projects a combined (Unrestricted/Restricted) deficit of \$2.2M and when adjusted for unrestricted one-time activities the ongoing deficit is estimated to be \$2.1M.

In the multi-year projection, the District *does not* maintain sufficient reserves in the current and two subsequent years to meet the 3% reserve level. Additional reductions will be necessary in 2021-22 and 2022-23 to meet the economic requirements.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

**RECOMMENDATION:**

Item for discussion and public comment with approval at the June 23 board meeting.



# Rescue Union School District

## 2020-21 Adopted Budget

Public Hearing – June 9

Adoption – June 23

Board of Trustees

Kim White, President    Stephanie Kent, Vice-President    Tagg Neal, Clerk

Suzanna George, Member    Nancy Brownell, Member



# Rescue USD Budget Information and Timelines

- Legally required to adopt a budget by July 1, 2020
  - ⊕ This presentation is a user-friendly summary of the budget proposed for adoption.
  - ⊕ Documents in official “SACS” format included.
- Provides an updated budget for the 2019-20 year – June Update
- Creates an adopted budget for 2020-21 based upon the Governor’s May State Budget Proposal, Legislative Analyst's Office, and current law
- Financial Cycle for 2020-21
  - ⊕ If material changes due to state budget
    - Revise budget 45 days later
  - ⊕ First Interim Budget - December 2020
  - ⊕ Second Interim Budget - March 2021
  - ⊕ June Budget Update – June 2021
  - ⊕ Final Actual Financials – September 2021
  - ⊕ Audit Report – January 2022



# Budget Topics

- Governor's Proposal is LCFF Funding COLA of 2.31% but 10% cut equals 7.92% reduction
  - ⊕ Zero COLA to all other state program
  - ⊕ Deferral of cash allocation from state - \$5.3B deferred into following year
  - ⊕ Pension fund contribution of \$2.3B redirected toward employer rates
  - ⊕ Special Education funding allocation increase of 15%
    - Funds after deficit and allocation to regional programs is included in budget
- Current conversations in the state assembly/senate have no cuts to education but balance budget with lots of unknowns
  - ⊕ If budget proposal from legislature was to pass and funding did not appear, then mid-year cuts could be equal to or greater than governor's proposal
- Enrollment projections are held flat from last year and due to Kindergarten /8<sup>th</sup> grade difference is a projected decline of 132 students.
  - ⊕ Potential of loss of additional enrollment due to COVID19 but not projected in budget.



# Assumptions

- There are many unpredictable factors that affect revenue and expenditures. Because of that, the district bases its budget on assumptions. This is the best information available at the time the budget is adopted. The adopted budget, therefore, should be considered a “financial snapshot” on the date it is approved. As variables change, formal adjustments, approved by the board, are made throughout the course of the year.
- This presentation document is showing activities including revenues and expenses from the general fund (01), unless noted otherwise.





# RUSD Enrollment History

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	Change over previous year
<b>2020-21</b>	<b>3534</b>	<b>(Projection)</b>									<b>(132)</b>
<b>2019-20</b>	3,595	3,611	3,608	3,609	3,636	3,652	3,653	3,666			<b>(14)</b>
<b>2018-19</b>	3,598	3,619	3,635	3,638	3,643	3,691	3,698	3,694	3,692	3,680	<b>1</b>
<b>2017-18</b>	3,605	3,624	3,623	3,641	3,655	3,679	3,688	3,682	3,684	3,679	<b>(115)</b>
<b>2016-17</b>	3,723	3,709	3,723	3,731	3,734	3,774	3,792	3,792	3,786	3,794	<b>54</b>
<b>2015-16</b>	3,666	3,658	3,673	3,673	3,676	3,686	3,707	3,717	3,734	3,740	<b>(35)</b>
<b>2014-15</b>	3,690	3,697	3,699	3,702	3,712	3,735	3,753	3,771	3,772	3,775	<b>(50)</b>
<b>2013-14</b>	3,797	3,775	3,770	3,776	3,774	3,797	3,804	3,821	3,823	3,825	<b>(104)</b>
<b>2012-13</b>	3,889	3,902	3,895	3,900	3,893	3,885	3,912	3,919	3,920	3,929	<b>(109)</b>
<b>2011-12</b>	3,984	3,984	3,989	3,995	3,995	4,002	4,019	4,024	4,032	4,038	<b>(57)</b>
<b>2010-11</b>	4,124	4,088	4,070	4,071	4,074	4,083	4,092	4,099	4,097	4,095	<b>(20)</b>
<b>2009-10</b>	4,173	4,123	4,115	4,116	4,113	4,119	4,122	4,121	4,112	4,115	<b>16</b>
<b>2008-09</b>	4,176	4,105	4,104	4,106	4,115	4,110	4,095	4,091	4,097	4,099	<b>14</b>
<b>2007-08</b>	4,093	4,079	4,090	4,094	4,091	4,097	4,110	4,096	4,101	4,085	<b>113</b>
<b>2006-07</b>	3,916	3,905	3,918	3,927	3,934	3,933	3,952	3,967	3,964	3,972	<b>187</b>
<b>2005-06</b>	3,777	3,771	3,788	3,776	3,768	3,784	3,780	3,783	3,786	3,785	<b>78</b>
<b>2004-05</b>	3,670	3,658	3,653	3,661	3,661	3,698	3,703	3,712	3,717	3,707	

**Narrative** – The district primarily earns income through enrollment converted to Average Daily Attendance (ADA). Enrollment is simply the total number of students enrolled in district schools; ADA is the Average Daily Attendance of those enrolled students.

This table shows the historical enrollment with a color spectrum of green for higher numbers down to red for lower numbers.



# Summary of Enrollment to ADA

Enrollment & Attendance	2005-06 ADA	2006-07 ADA	2007-08 ADA	2008-09 ADA	2009-10 ADA	2010-11 ADA	2011-12 ADA	2012-13 ADA	2013-14 ADA
CBEDS Enrollment	3,811	3,936	4,089	4,108	4,116	4,065	3,993	3,899	3,773
ADA	3,635.33	3,784.71	3,946.89	4,000.99	3,878.54	3,953.78	3,897.40	3,782.17	3,677.77
ADA/CBEDS Ratio	95.39%	96.16%	96.52%	97.40%	94.23%	97.26%	97.61%	97.00%	97.48%
Enrollment & Attendance	2014-15 ADA	2015-16 ADA	2016-17 ADA	2017-18 ADA	2018-19 ADA	2019-20 Est. ADA	2020-21 Est. ADA	2021-22 Est. ADA	2022-23 Est. ADA
CBEDS Enrollment	3,700	3,672	3,720	3,629	3,632	3,610	3,534	3,439	3,436
ADA	3,600.00	3,565.67	3,615.12	3,522.13	3,520.77	3,490.30	3,427.98	3,335.83	3,332.92
ADA/CBEDS Ratio	97.30%	97.10%	97.18%	97.06%	96.94%	96.68%	97.00%	97.00%	97.00%

**Narrative** - Average Daily Attendance computations are important because they are used as the basis for most of the district's General Fund revenue. In Rescue USD, the ADA figure historically averages about 97% of the average enrollment.

Since ADA is such an important part of the district's income base, the projection of ADA for this fiscal year is an integral part in projecting the district's income. Even small fluctuations in the district's ADA can mean tens-of-thousands of dollars as a gain or loss of income

The district is funded on the greater of current or prior year ADA. For 2020-21, the district will be using prior year ADA.



# Quick Calculation of Local Control Funding Formula (LCFF)

a	b	c	d	e	f	g	h	i
Grade Span	District Funded ADA	NPS/ COE ADA	Total ADA	Base Funding per ADA	CSR Add-on	Supplemental Add-On	Funding Per ADA	ADA Funding
			=b+c		=e * 10.4%	= (e + f) * 20% * 17.84%	= e + f + g	= d * h
TK - 3	1,486.53	8.53	<b>1,495.06</b>	\$ 7,092	\$ 738	\$ 279	\$ 8,109	\$ 12,123,998
4 - 6	1,120.74	11.02	<b>1,131.76</b>	\$ 7,199	\$ -	\$ 257	\$ 7,456	\$ 8,438,246
7 - 8	876.43	10.29	<b>886.72</b>	\$ 7,412	\$ -	\$ 264	\$ 7,676	\$ 6,806,873
<b>Total</b>	<b>3,483.70</b>	<b>29.84</b>	<b>3,513.54</b>					<b>\$ 27,369,116</b>

**1<sup>st</sup> Step – Determine the Total District ADA** – Under LCFF, base funding is segregated into grade spans and includes students that reside in the district but attend Non-Public School (NPS) programs and County Office of Education (COE) programs. Funding received for COE programs is transferred back to the COE.

**2<sup>nd</sup> Step – Calculate the ADA Funding** – The district ADA is now multiplied by the Base Grant with add-ons for Grade Span Adjustment (GSA), and the Supplemental & Concentration Grants. The Supplemental Grant is a 20% add-on to the Base Grant multiplied by the percentage of the district population that are eligible for Free/Reduced Meals, are English Language Learners, or are Foster Youth (this figure is known as the Unduplicated Pupil Count).

**3<sup>rd</sup> Step – Determine the Total Funding** – There are two additional add-ons to the ADA funding that account for the total targeted funding amount - Transportation and Targeted Instructional Improvement Block Grant (TIIG). The sum of all three determines the total LCFF Funding amount.

j	k	l	m	n	o
Targeted ADA Funding	Add-on Transportation	Add-on TIIG	Total Amount	EDCOE ADA Transfer Out	Adjusted LCFF Funding
= i			= j + k + l		= m + n
\$ 27,369,116	\$ 390,857	\$ 134,165	<b>\$ 27,894,138</b>	\$ (199,703)	\$ 27,694,435

Finally, the district transfers to the COE an agreed amount for ADA that are in COE programs.

**Note: The Governor’s May budget proposal decreased the funding per ADA by 7.92% (\$646 - \$702 per ADA). Additionally, the Add-ons (Tran/TIIG) received a 10% reduction (\$60k).**



# 2020-21

## Restricted Programs - Federal

Federal	Title I, Part A	ESSER: School Emergency Relief (COVID)	Special Education	Title II Part A	Title III Limited English Proficient (LEP)	Title IV Student Support and Academic Enrichment	Medi-Cal Billing	Total
Estimated Award	277,934	230,967	260,258	72,495	17,718	20,602	40,000	919,974
PY Deferred Revenue	-	-	-	-	-	-	16,298	16,298
Contributions/Transfers	-	-	801,738	-	-	-	-	-
Total Available	277,934	230,967	1,061,996	72,495	17,718	20,602	56,298	936,272
Budgeted Expense	(277,934)	(230,967)	(1,061,996)	(72,495)	(17,718)	(20,602)	(43,049)	(1,724,761)
Carryover	-	-	-	-	-	-	13,249	13,249

### ■ Title I, Part A

- ⊕ Due to federal requirements only Green Valley (37.2% Free/Reduced) and Rescue (18.5% FR) receive Title I funds. These funds are used in collaboration with Supplemental funds to provide intervention/support for those students academically struggling

### ■ Elementary and Secondary School Emergency Relief Fund (ESSER)

- ⊕ One-time funds for support of COVID related activities.

### ■ Federal Special Education

- ⊕ Revenue and contribution pay for salary and benefits of Special Education Paraeducators.

### ■ Title II, Part A

- ⊕ Funds are being directed toward Social Emotional Learning and professional development services.

### ■ Title III – LEP

- ⊕ Funds are used to support English Language Learners.

### ■ Title IV – Student Support & Academic Enrichment

- ⊕ New categorical funds which will be used to support Social Emotional Learning activities.

### ■ Medi-Cal Billing

- ⊕ Revenues are generated by staff that provide direct services to Medi-cal eligible students. Funds are used to support additional time for nurse & psychologist, staff training, and supplies.



# 2020-21 Restricted Programs

## State Accounts

State	Lottery (Non-Prop 20)	Education Protection Act (EPA)	Lottery - Instructional Materials	Special Education	Special Ed - ERMHS	Classified Employee Prof Dev Grant (One-time)	COVID 19 State Response Funds	Low Performing Student Block Grant (One-Time)	Ongoing & Major Maintenance (3%)	Career Tech Ed Incentive Grant
Award Amount	547,740	4,244,256	193,320	1,059,043	168,615	-	-	-	1,080,000	36,036
Prior Year Carryover	654,184	-	393,784	-	-	11,239	51,248	170,350	-	-
Req Transfer/Other	-	-	-	-	-	-	-	-	1,154,767	-
Contribution From GF	-	-	-	2,064,541	10,264	-	-	-	-	-
Total Available	1,201,924	4,244,256	587,104	3,123,584	178,879	11,239	51,248	170,350	2,234,767	36,036
Expense	(409,038)	(4,244,256)	(101,600)	(3,123,584)	(178,879)	(11,239)	(51,248)	(170,350)	(2,234,767)	(36,036)
Carryover	792,886	-	485,504	-	-	-	-	-	-	-

### ■ Lottery (Non-prop 20)

- ⊕ Estimated funding of \$153 per ADA
- ⊕ Funds support school site allocations (supplies, training, site activities) and curriculum priorities including textbook adoptions.

### ■ Education Protection Act (EPA)

- ⊕ Proposition 55 was passed to continue sales/income taxes to backfill potential cuts to education funding. No new funding was received with this act. These funds are used for teacher salaries and benefits.

### ■ Lottery (Prop 20) – Instructional Materials

- ⊕ Estimated funding of \$54 per ADA
- ⊕ Funds are used for instructional materials.

### ■ State Special Education

- ⊕ Total district expenses for special education are \$4.2M, the district only receives \$1.3M (31%) and the remaining \$2.9M (69%) is a contribution from the unrestricted general fund.

### ■ Classified Employee Professional Dev Grant

- ⊕ One-time fund allocated for classified staff training focusing on safety, and academic achievement.

### ■ SB 117 COVID Response Funds

- ⊕ Funds used for costs related to COVID-19 response.

### ■ Low Performing Student Block Grant

- ⊕ One-time funds allocated to support those students who are not part of the Unduplicated Pupil Count but performed below “Met Standards” on state testing

### ■ SPED – Education Related Mental Health Services (ERMHS)

- ⊕ Previously, county mental health departments provided mental health services. However, realignment under AB 114 requires all school districts to be solely responsible for ensuring that students with disabilities, as designated by their Individualized Educational Plan (IEP), receive mental health services.

### ■ Ongoing & Major Maintenance

- ⊕ 3% of budgeted expenditures must be allocated to this account for maintenance purposes.

### ■ Career Tech Education Incentive Grant

- ⊕ Consortium grant to provide career tech education. District uses the funds to pay for Project Lead the Way teachers with required credentialing.



# 2019-20 Restricted Programs Flex Accounts

Flexibility Accounts	Education Technology	Supplemental Grant	Home-to-School Transportation	Operations (Utilities / Grounds/ Custodial)	Site Donations/ Fundraisers
Funds from General Fund	625,319	80,349	599,531	2,211,212	-
Reserves/Carryover	-	-	-	-	-
Other Income	39,700	-	825,150	-	-
Req Transfers	-	942,887	390,857	-	-
Total Available	665,019	1,023,236	1,815,538	2,211,212	-
Expense	(665,019)	(1,023,236)	(1,815,538)	(2,211,212)	-
Carryover	-	-	-	-	-

## Education Technology

- Costs including IT staff, software, and hardware. This budget does not include any cost related to scheduled refresh of 1:1 Chromebook replacement. The estimated total cost for replacement in 2-4 years is in excess of \$1M.

## Supplemental Grant

- District receives LCFF funding of approximately \$1,500 per ADA for students identified as socio-economically disadvantaged, homeless, foster youth, or ELL. Currently, 17.8% of the district's population qualify. These funds must be shown to improve educational services to those students.

## Home-to-School Transportation

- Home to school transportation services do not receive direct funds from the state under LCFF.
- Budget reflects the purchase of three electric buses for \$1.46M and the grant funding for \$1.2M.

## Operations – Custodial, Grounds, Utilities

- Budget for grounds to upgrade and maintain fields to stakeholders expected levels will require additional funds.

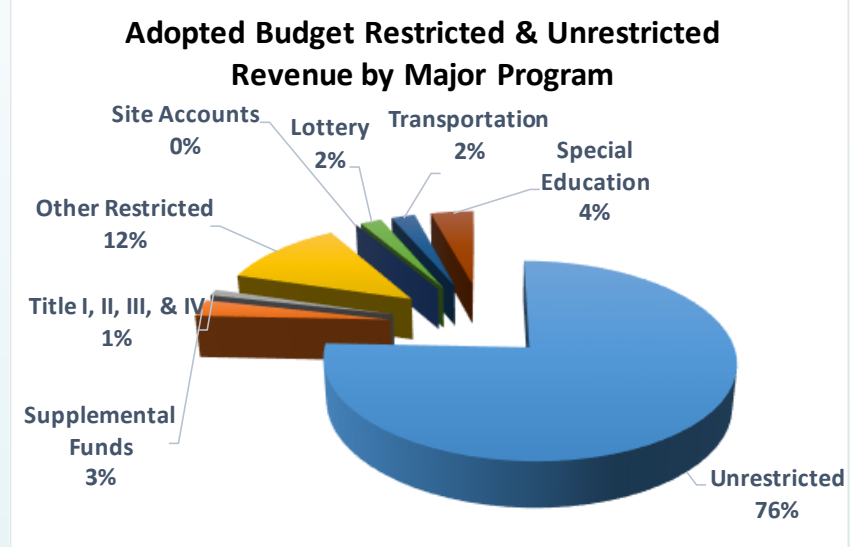
## Site Donation/Fundraisers

- Site accounts include all fundraising and donations collected during the year. Activity is not budgeted until received/spent.



# Income Summary

Income	2019-20 June Update Budget	2020-21 Adopted Budget	Change
LCFF Entitlement	30,619,749	27,894,138	(2,725,611)
Federal Income	856,876	920,449	63,573
Other State Income	4,560,579	3,905,429	(655,150)
Local Income	4,117,694	3,180,529	(937,165)
<b>Total</b>	<b>40,154,898</b>	<b>35,900,545</b>	<b>(4,254,353)</b>



## LCFF decrease of \$2.7M

- ⊕ Deficit of 7.92% - (\$2.4M)
- ⊕ Declining Enrollment - (\$324k)

## Federal Income increase of \$64k

- ⊕ COVID ESSER Fund (one-time) - \$231k
- ⊕ Decrease in funding and carry-over (deferred revenue) in Title programs and Medical Billing - (\$167k)

## Other State Income decrease of \$655k

- ⊕ State Preschool Funds - (\$388k)
- ⊕ Low Performing Block Grant - (\$150k)
- ⊕ Lottery Projection - (\$45k)
- ⊕ COVID Response Funds - (\$61k)
- ⊕ Misc. Adjustments to other categoricals - (\$11k)

## Local Income decrease of \$937k

- ⊕ Est. Lost Revenues Facility Use/Trans Fees - (\$200k)
- ⊕ 2018-19 EV Bus Grants - (\$2.09M)
- ⊕ EV Bus Grants (2) - \$800k
- ⊕ M&O EV Truck Grant (6) - \$1.08M
- ⊕ Misc. local revenues received in 18-19 - (\$91k)
- ⊕ Site Fundraisers not budgeted until received - (\$499k)
- ⊕ Misc. Adjustments to other categoricals - \$63k

**Narrative** - A portion of California school district income is restricted income and, as such, can only be expended for selected purposes as determined by the granting agency--usually higher levels of government. The balance of the district income is called unrestricted, since it can be expended as determined by the local agency for general educational priorities. Due to the LCFF Funding many categorical programs are now unrestricted including transportation. The largest restricted program is Special Education.



# Expenditure Assumptions

- Salaries and benefit costs are based on actual staffing with estimates for extra duty and substitutes.
- Where possible, actual expense figures were used for supply, contract, and other expenditures; otherwise estimates were used based on past usage with COLA increases.





# Expenditure Summary

Expenditures	2019-20 June Update Budget	2020-21 Adopted Budget	Change
Salaries & Benefits	32,376,659	32,126,136	(250,523)
Books & Supplies	1,270,794	874,946	(395,848)
Contract Services	3,179,076	2,473,771	(705,305)
Capital Outlay	2,668,168	2,067,198	(600,970)
Other Expenses/Transfer Out	594,529	610,912	16,383
<b>Total</b>	<b>40,089,225</b>	<b>38,152,963</b>	<b>(1,936,262)</b>

**Narrative** – For most school districts in the state, the largest portion of expenses is for staffing. Salaries and benefits of staff often account for 80 to 90 percent of the district’s budget. The majority of these expenses is paid from unrestricted funds, but some salaries are paid from restricted accounts, depending upon the program and duties of the employee. Special Education is usually the largest restricted program. Often, the expenses for these programs are greater than the governmental funding, and they must be supported by a contribution from the district’s unrestricted funds.

■ **Salary and Benefits decrease of \$250k**

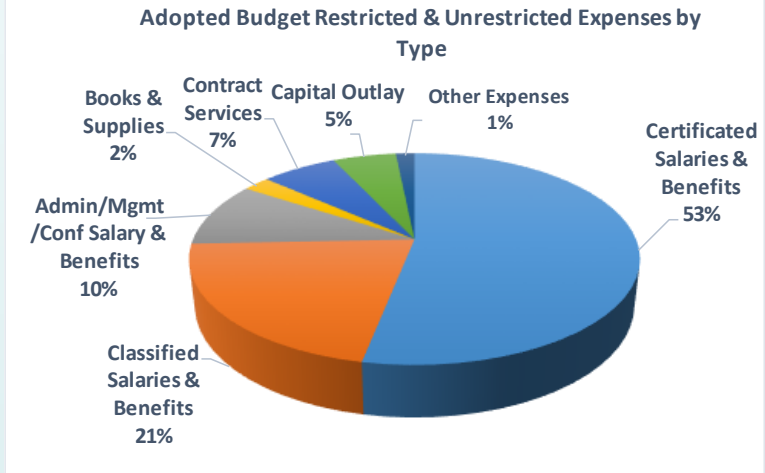
- ⊕ Staffing adjustments for reductions (Temp Teachers/ Maintenance Director/ Categorical Savings-PD/Subs/Etc. re: Hiring Freeze) - (\$650k)
- ⊕ Increase Subs Custodial (Savings in 19-20) - \$50k
- ⊕ STRS/PERS Rate decrease – (\$100k)
- ⊕ Step & Column increase - \$450k

■ **Book and Supplies decrease of \$395k**

- ⊕ 18-19 One-time activities – (\$150k)
- ⊕ Lottery/Categoricals - \$59k
- ⊕ COVID Related Expenses - \$157k
- ⊕ Site Funds (Not budgeted till funds received) – (\$461k)

■ **Contract Services decrease of \$705k**

- ⊕ Special ED NPS/Services – (\$124k)
- ⊕ COVID Related Expenses - \$116k
- ⊕ Low Performing Block Grant – (\$29k)
- ⊕ Lottery/Categoricals – (\$63k)
- ⊕ Routine Maintenance (Cost moved to 6xxx) – (\$172k)
- ⊕ Site Funds (Not budgeted till funds received) – (\$433k)



■ **Capital Outlay decrease of \$600k**

- ⊕ 18-19 One-time activities – (\$2.67M)
- ⊕ EV Transportation Bus (2) purchase – \$855k
- ⊕ EV Truck M&O (6) Purchase - \$1.21M

■ **Other Activities increase of \$16k**

- ⊕ Special Ed COE Transportation Shortfall – \$23k
- ⊕ Other Transfers – (\$7k)



# Budget Summary

	2019-20 June Update Budget			2020-21 Adopted Budget		
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
Total Revenue	34,352,454	5,802,445	40,154,898	29,559,645	6,340,900	35,900,545
Total Expenditures	29,970,053	10,119,173	40,089,225	27,636,587	10,516,376	38,152,963
Excess/(Deficiency)	4,382,401	(4,316,728)	65,673	1,923,058	(4,175,476)	(2,252,418)
Other Financing Sources	(4,081,011)	4,081,011	-	(4,031,310)	4,031,310	-
Net Inc/Dec to Fund Bal	<b>301,390</b>	(235,717)	65,673	<b>(2,108,252)</b>	(144,166)	(2,252,418)
Beginning Balance	5,333,133	883,884	6,217,017	5,634,523	648,167	6,282,690
Ending Balance	5,634,523	648,167	<b>6,282,690</b>	3,526,271	504,001	<b>4,030,272</b>

## Unrestricted 20-21 Adopted Budget Adjusted for One-time Items

**Narrative** – The district is anticipating unrestricted deficit spending of \$2.11M in 2020-21 at adoption. When adjusted for one-time revenues and expenses the ongoing structural deficit increases to \$2.17M

This structural deficit of \$2.17M will continue into future years and grow unless steps occur to create additional revenue or decreases in expense.

	<i>Unrestricted</i>	<i>Adjustment for one-time Items</i>	<i>On-going Unrestricted</i>
Total Revenue	29,559,645	(800,000)	28,759,645
Total Expenditures	27,636,587	(642,621)	26,993,966
Excess/(Deficiency)	1,923,058	(157,379)	1,765,679
Other Financing Sources	(4,031,310)	93,904	(3,937,406)
Net Increase /Decrease	<b>(2,108,252)</b>	(63,475)	<b>(2,171,727)</b>



# Ongoing Unrestricted Multi-Year Projection Details

Unrestricted Balance Changes	2021 - 2022		2022 - 2023			
<b>Ongoing (Deficit) Balance from Previous Year</b>		(\$2,171,727)		(\$3,221,078)		
Additional LCFF Revenue (COLA Increase)	\$0		\$0			
Loss of Revenue for ADA Decrease	(\$468,234)		(\$675,612)			
<b>Total Revenue Changes</b>			(\$468,234)			(\$675,612)
Salary Schedule Step & Column Increases (Includes contributions to restricted accounts for step/column)	(\$546,400)		(\$564,272)			
EDCOE Special Ed Transportation Cost Increase	(\$29,914)		(\$42,220)			
Other Adjustments (One-time Items/RRM 3% Adj)	\$73,968		(\$32,928)			
STRs & PERs Increased Rates	(\$78,771)		(\$461,900)			
<b>Total Expense Changes</b>			(\$581,117)			(\$1,101,320)
<b>Updated On-Going Surplus (Deficit)</b>			(\$3,221,078)			(\$4,998,010)
<b>Beginning Fund Balance</b>			\$3,526,271			\$305,193
<b>Updated On-Going Surplus (Deficit)</b>		(\$3,221,078)		(\$4,998,010)		
<b>Ending Fund Balance</b>		305,193		(\$4,692,817)		

**Narrative** – The district has a growing deficit due to projected declining enrollment and an ongoing increase in pension costs. However, the biggest impact to the multi-year budget is the 7.92% deficit to the LCFF funding of \$2.4M.

Additionally, the ongoing budget does not reflect future needs including refresh/replacement of instructional technology, modernization of facilities, replacement of buses, etc.

District reserves are currently sufficient to cover the ongoing deficit through 2021-22; however, the district should be conservative when making financial decisions. When opportunities arise for cost savings, the district should evaluate priorities of need versus savings.

**NOTE:** This multi-year projection shows insufficient reserves to meet the 3% required minimum in both 2021-22 and 2022-23.



# Multi-Year Projection

	2020-21	2021-22	2022-23
Revenues & Other Financing Sources	35,900,545	33,174,758	32,499,146
Expenditures & Other Financing Uses	38,152,963	36,307,165	37,408,484
Net Increase (Decrease) to Fund Balance	(2,252,418)	(3,132,407)	(4,909,338)
Beginning Fund Balance	6,282,690	4,030,272	897,865
Ending Fund Balance	4,030,272	897,865	(4,011,474)
Required Economic Reserve of 3%	1,144,589	1,089,215	1,122,255
Projected District Reserve Level	10.56%	2.47%	-10.72%

	2020-21		2021-22		2022-23	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues & Other Financing Sources	25,528,335	10,372,210	24,296,207	8,878,551	23,428,587	9,070,559
Expenditures & Other Financing Uses	27,636,587	10,516,376	27,517,285	8,789,880	28,426,596	8,981,888
Net Increase (Decrease) to Fund Balance	(2,108,252)	(144,166)	(3,221,078)	88,671	(4,998,009)	88,671
Beginning Fund Balance	5,634,523	648,167	3,526,271	504,001	305,193	592,672
Ending Fund Balance	3,526,271	504,001	305,193	592,672	(4,692,817)	681,343

**Assumption Highlights** – Going from 2020-21 budget into 2021-22 all prior one-time items are removed. Revenues are held constant except for LCFF funding based upon COLA/Gap funding assumptions from SSC/EDCOE and district projected attendance.

Expenditures for salaries and benefits include step/column, and STRS/PERS rate increases. All permanent positions are budgeted in 21-22 and 22-23. Accounts for supplies, services, and all other expenses are held constant except for one-time or carryover situations.



# Ending Fund Balance

<b>Distribution of Ending Fund Balance and Reserves</b>	
<b>Adopted Budget 2020-21</b>	
Revolving Cash	\$ 6,500
Restricted Accounts	\$ 504,001
Prepaid Items	\$ 96,116
Assigned	\$2,279,066
<i>Board Reserve - 5.87% Economic Uncertainty Reserve</i>	\$2,239,371
<i>Liability - Compensated Absences</i>	\$ 39,695
<b>Reserve for Economic Uncertainty</b>	<b>\$ 1,144,589</b>
% of Expense	3.00%
Undesignated Fund Balance	0
<b>Total Distribution of Ending Fund Balance</b>	<b>\$ 4,030,272</b>

**Narrative** – The “Ending Fund Balance” is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.

Rescue is required to have a minimum reserve of 3% of budgeted expenses for economic uncertainty. The board has taken action to create an additional economic uncertainty reserve of 7%.



# Summary of Other Funds

2020-21 Adopted Budget - Other Funds						
Other Funds	Cafeteria (13)	Developer Fees (25)	State School Construction (35)	CFD #1 Fund (49)	Bond Interest & Redemption (51)	Debt Service COP (52)
Total Revenue	911,091	280,000	3,000	810,000	2,024,235	-
Total Expenditures	(1,109,443)	(112,206)	(115,000)	(35,000)	(2,014,235)	(876,445)
Excess/(Deficiency)	(198,352)	167,794	(112,000)	775,000	10,000	(876,445)
Other Financing Sources	-	(162,948)	-	(713,497)	-	876,445
Net Inc/Dec to Fund Bal	(198,352)	4,846	(112,000)	61,503	10,000	-
Beginning Balance	252,134	1,875,689	146,776	1,760,113	1,898,283	-
Ending Balance	53,782	1,880,535	34,776	1,821,616	1,908,283	-

## Notes on Other Funds

- **Fund 13** – Budgeted deficit spending is due to anticipated lost sales and increased staffing costs.
- **Fund 25** – Developer Fee collections are budgeted at \$280k for 2020-21 with expenses for 2010 COP (31.25%) for the Pleasant Grove project.
- **Fund 35** – Budget placeholder for closing out costs related to MV 2-Story Project and also the three state projects that have matching funds. Likely minimal funds will be used in 2020-21.
- **Fund 49** – Assumes collection of \$800k in 2020-21, with expenses for 2010 COP (68.75%) for the purchase and acquisition of future school (Sienna Ridge) and the 2017 COP (100%) for Marina Village 2-Story Building.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



# Is the district fiscally solvent in the current budget year and next two years?

**NO**

- The 2020-21 budget shows the district ongoing unrestricted structural deficit of \$2.17M.
- Enrollment is projected to decline 132 students from 2019-20 and an additional 95 in 2021-22. This decline will create a loss of funding over \$1.1M in the out years.
- The District must continue to take action to adjust the budget to mitigate the deficit by prioritizing goals and programs using the LCAP process and the budget advisory committee.
- It must be noted that even without the state budget cuts proposed by the governor, the district has a growing structural deficit from declining enrollment and increasing personnel costs (STRS/PERS and Step & Column) that will require reductions. The state budget just magnifies the issue.
- Based off the current proposed budget approximately, \$3M in reductions will need to be identified in 2020-21 and implemented in 2021-22. With a another \$1.1M the following year.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	30,619,749.00	0.00	30,619,749.00	27,894,138.00	0.00	27,894,138.00	-8.9%
2) Federal Revenue		8100-8299	85,852.60	771,023.83	856,876.43	0.00	920,449.00	920,449.00	7.4%
3) Other State Revenue		8300-8599	1,071,376.00	3,489,203.00	4,560,579.00	660,057.00	3,245,372.00	3,905,429.00	-14.4%
4) Other Local Revenue		8600-8799	2,575,476.06	1,542,217.71	4,117,693.77	1,005,450.00	2,175,079.00	3,180,529.00	-22.8%
5) TOTAL, REVENUES			34,352,453.66	5,802,444.54	40,154,898.20	29,559,645.00	6,340,900.00	35,900,545.00	-10.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	14,647,648.28	1,601,335.65	16,248,983.93	14,406,711.00	1,564,603.00	15,971,314.00	-1.7%
2) Classified Salaries		2000-2999	4,679,630.75	1,818,882.05	6,498,512.80	4,531,391.00	2,035,739.00	6,567,130.00	1.1%
3) Employee Benefits		3000-3999	5,757,392.37	3,871,769.73	9,629,162.10	5,591,131.00	3,996,561.00	9,587,692.00	-0.4%
4) Books and Supplies		4000-4999	540,877.72	729,916.24	1,270,793.96	472,219.00	402,727.00	874,946.00	-31.1%
5) Services and Other Operating Expenditures		5000-5999	1,780,010.36	1,399,065.31	3,179,075.67	1,765,504.00	708,267.00	2,473,771.00	-22.2%
6) Capital Outlay		6000-6999	2,548,968.00	119,200.00	2,668,168.00	854,817.00	1,212,381.00	2,067,198.00	-22.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	283,137.00	356,392.00	639,529.00	306,387.00	357,325.00	663,712.00	3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(267,611.78)	222,611.78	(45,000.00)	(291,573.00)	238,773.00	(52,800.00)	17.3%
9) TOTAL, EXPENDITURES			29,970,052.70	10,119,172.76	40,089,225.46	27,636,587.00	10,516,376.00	38,152,963.00	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			4,382,400.96	(4,316,728.22)	65,672.74	1,923,058.00	(4,175,476.00)	(2,252,418.00)	-3529.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(4,081,010.79)	4,081,010.79	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,081,010.79)	4,081,010.79	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			301,390.17	(235,717.43)	65,672.74	(2,108,252.00)	(144,166.00)	(2,252,418.00)	-3529.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,333,132.73	883,884.44	6,217,017.17	5,634,522.90	648,167.01	6,282,689.91	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,333,132.73	883,884.44	6,217,017.17	5,634,522.90	648,167.01	6,282,689.91	1.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,333,132.73	883,884.44	6,217,017.17	5,634,522.90	648,167.01	6,282,689.91	1.1%
2) Ending Balance, June 30 (E + F1e)			5,634,522.90	648,167.01	6,282,689.91	3,526,270.90	504,001.01	4,030,271.91	-35.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,500.00	0.00	6,500.00	6,500.00	0.00	6,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	96,115.70	0.00	96,115.70	96,116.00	0.00	96,116.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	648,167.01	648,167.01	0.00	504,001.01	504,001.01	-22.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,329,230.20	0.00	4,329,230.20	2,279,066.01	0.00	2,279,066.01	-47.4%
Compensated Absences Liabilities	0000	9780				39,695.00		39,695.00	
Board Reserve - (Up to 7%)	0000	9780				1,446,485.48		1,446,485.48	
Board Reserve - (Up to 7%)	1100	9780				792,885.53		792,885.53	
Board Reserve 7% Economic Uncertain	0000	9780	2,806,246.00		2,806,246.00				
Liability - Compensated Absences	0000	9780	39,695.00		39,695.00				
Balance for State Cuts	0000	9780	829,105.67		829,105.67				
Lottery - Reserve for Cuts	1100	9780	654,183.53		654,183.53				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,202,677.00	0.00	1,202,677.00	1,144,588.89	0.00	1,144,588.89	-4.8%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	6,261,366.45	(3,164,291.23)	3,097,075.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	6,500.00	0.00	6,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	272,386.18	272,386.18				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	96,115.70	0.00	96,115.70				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,363,982.15	(2,891,905.05)	3,472,077.10				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	595,040.75	245.96	595,286.71				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			595,040.75	245.96	595,286.71				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,768,941.40	(2,892,151.01)	2,876,790.39				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	13,975,437.00	0.00	13,975,437.00	11,296,703.00	0.00	11,296,703.00	-19.2%
Education Protection Account State Aid - Current Year		8012	4,290,497.00	0.00	4,290,497.00	4,244,256.00	0.00	4,244,256.00	-1.1%
State Aid - Prior Years		8019	1,699.00	0.00	1,699.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	84,768.00	0.00	84,768.00	84,768.00	0.00	84,768.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,182,428.00	0.00	10,182,428.00	10,182,428.00	0.00	10,182,428.00	0.0%
Unsecured Roll Taxes		8042	184,093.00	0.00	184,093.00	184,093.00	0.00	184,093.00	0.0%
Prior Years' Taxes		8043	8,141.00	0.00	8,141.00	8,141.00	0.00	8,141.00	0.0%
Supplemental Taxes		8044	219,234.00	0.00	219,234.00	219,234.00	0.00	219,234.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,733,793.00	0.00	1,733,793.00	1,733,793.00	0.00	1,733,793.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>30,680,090.00</b>	<b>0.00</b>	<b>30,680,090.00</b>	<b>27,953,416.00</b>	<b>0.00</b>	<b>27,953,416.00</b>	<b>-8.9%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(60,341.00)	0.00	(60,341.00)	(59,278.00)	0.00	(59,278.00)	-1.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>30,619,749.00</b>	<b>0.00</b>	<b>30,619,749.00</b>	<b>27,894,138.00</b>	<b>0.00</b>	<b>27,894,138.00</b>	<b>-8.9%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	261,536.00	261,536.00	0.00	260,258.00	260,258.00	-0.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	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	0.00	0.0%
Flood Control Funds		8270	0.00	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	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	475.00	475.00	0.00	475.00	475.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		322,471.00	322,471.00		277,934.00	277,934.00	-13.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		92,002.15	92,002.15		72,495.00	72,495.00	-21.2%
Title III, Part A, Immigrant Student Program	4201	8290		1,215.13	1,215.13		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		29,002.55	29,002.55		17,718.00	17,718.00	-38.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		20,602.00	20,602.00		20,602.00	20,602.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	85,852.60	43,720.00	129,572.60	0.00	270,967.00	270,967.00	109.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>85,852.60</b>	<b>771,023.83</b>	<b>856,876.43</b>	<b>0.00</b>	<b>920,449.00</b>	<b>920,449.00</b>	<b>7.4%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	113,298.00	0.00	113,298.00	112,317.00	0.00	112,317.00	-0.9%
Lottery - Unrestricted and Instructional Materials		8560	570,649.00	215,260.00	785,909.00	547,740.00	193,320.00	741,060.00	-5.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	387,429.00	3,273,943.00	3,661,372.00	0.00	3,052,052.00	3,052,052.00	-16.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,071,376.00</b>	<b>3,489,203.00</b>	<b>4,560,579.00</b>	<b>660,057.00</b>	<b>3,245,372.00</b>	<b>3,905,429.00</b>	<b>-14.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	130,000.00	0.00	130,000.00	30,000.00	0.00	30,000.00	-76.9%
Interest		8660	85,000.00	0.00	85,000.00	50,000.00	0.00	50,000.00	-41.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	119,915.00	0.00	119,915.00	20,000.00	0.00	20,000.00	-83.3%
Interagency Services		8677	27,866.00	0.00	27,866.00	39,700.00	0.00	39,700.00	42.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	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	0.00	0.0%
All Other Local Revenue		8699	2,212,695.06	540,800.71	2,753,495.77	865,750.00	1,116,036.00	1,981,786.00	-28.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,001,417.00	1,001,417.00		1,059,043.00	1,059,043.00	5.8%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,575,476.06</b>	<b>1,542,217.71</b>	<b>4,117,693.77</b>	<b>1,005,450.00</b>	<b>2,175,079.00</b>	<b>3,180,529.00</b>	<b>-22.8%</b>
<b>TOTAL, REVENUES</b>			<b>34,352,453.66</b>	<b>5,802,444.54</b>	<b>40,154,898.20</b>	<b>29,559,645.00</b>	<b>6,340,900.00</b>	<b>35,900,545.00</b>	<b>-10.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	12,482,704.08	1,010,082.65	13,492,786.73	12,173,819.00	1,016,395.00	13,190,214.00	-2.2%
Certificated Pupil Support Salaries		1200	485,202.20	143,477.00	628,679.20	534,695.00	99,569.00	634,264.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,596,567.00	415,426.00	2,011,993.00	1,611,647.00	420,889.00	2,032,536.00	1.0%
Other Certificated Salaries		1900	83,175.00	32,350.00	115,525.00	86,550.00	27,750.00	114,300.00	-1.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>14,647,648.28</b>	<b>1,601,335.65</b>	<b>16,248,983.93</b>	<b>14,406,711.00</b>	<b>1,564,603.00</b>	<b>15,971,314.00</b>	<b>-1.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	316,666.49	1,205,061.82	1,521,728.31	298,209.00	1,218,577.00	1,516,786.00	-0.3%
Classified Support Salaries		2200	2,069,779.96	340,881.23	2,410,661.19	2,005,606.00	500,411.00	2,506,017.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	356,937.00	197,401.00	554,338.00	272,372.00	222,228.00	494,600.00	-10.8%
Clerical, Technical and Office Salaries		2400	1,218,147.53	74,787.00	1,292,934.53	1,211,605.00	81,113.00	1,292,718.00	0.0%
Other Classified Salaries		2900	718,099.77	751.00	718,850.77	743,599.00	13,410.00	757,009.00	5.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,679,630.75</b>	<b>1,818,882.05</b>	<b>6,498,512.80</b>	<b>4,531,391.00</b>	<b>2,035,739.00</b>	<b>6,567,130.00</b>	<b>1.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,481,214.12	2,736,780.62	5,217,994.74	2,314,499.00	2,726,505.00	5,041,004.00	-3.4%
PERS		3201-3202	794,137.24	656,451.74	1,450,588.98	805,826.00	737,614.00	1,543,440.00	6.4%
OASDI/Medicare/Alternative		3301-3302	575,403.98	147,203.06	722,607.04	562,554.00	171,047.00	733,601.00	1.5%
Health and Welfare Benefits		3401-3402	1,475,672.86	266,092.31	1,741,765.17	1,452,185.00	283,908.00	1,736,093.00	-0.3%
Unemployment Insurance		3501-3502	9,888.62	1,826.85	11,715.47	9,856.00	1,864.00	11,720.00	0.0%
Workers' Compensation		3601-3602	266,494.23	45,749.15	312,243.38	284,598.00	53,293.00	337,891.00	8.2%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	154,581.32	17,666.00	172,247.32	161,613.00	22,330.00	183,943.00	6.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,757,392.37</b>	<b>3,871,769.73</b>	<b>9,629,162.10</b>	<b>5,591,131.00</b>	<b>3,996,561.00</b>	<b>9,587,692.00</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,234.00	55,914.95	58,148.95	3,500.00	2,000.00	5,500.00	-90.5%
Materials and Supplies		4300	441,263.61	614,242.55	1,055,506.16	438,219.00	379,727.00	817,946.00	-22.5%
Noncapitalized Equipment		4400	97,380.11	59,758.74	157,138.85	30,500.00	21,000.00	51,500.00	-67.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>540,877.72</b>	<b>729,916.24</b>	<b>1,270,793.96</b>	<b>472,219.00</b>	<b>402,727.00</b>	<b>874,946.00</b>	<b>-31.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,443.85	39,606.12	80,049.97	28,500.00	18,442.00	46,942.00	-41.4%
Dues and Memberships		5300	30,356.00	865.00	31,221.00	18,634.00	500.00	19,134.00	-38.7%
Insurance		5400 - 5450	169,116.02	19,668.00	188,784.02	180,000.00	20,000.00	200,000.00	5.9%
Operations and Housekeeping Services		5500	972,193.00	0.00	972,193.00	916,900.00	2,000.00	918,900.00	-5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,100.71	181,902.08	297,002.79	92,655.00	45,300.00	137,955.00	-53.6%
Transfers of Direct Costs		5710	(65,651.36)	65,651.36	0.00	(54,479.00)	54,479.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,470.25)	3,094.00	1,623.75	(3,000.00)	0.00	(3,000.00)	-284.8%
Professional/Consulting Services and Operating Expenditures		5800	394,706.48	1,087,765.54	1,482,472.02	444,294.00	566,746.00	1,011,040.00	-31.8%
Communications		5900	125,215.91	513.21	125,729.12	142,000.00	800.00	142,800.00	13.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,780,010.36</b>	<b>1,399,065.31</b>	<b>3,179,075.67</b>	<b>1,765,504.00</b>	<b>708,267.00</b>	<b>2,473,771.00</b>	<b>-22.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	119,200.00	119,200.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,548,968.00	0.00	2,548,968.00	854,817.00	1,212,381.00	2,067,198.00	-18.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,548,968.00</b>	<b>119,200.00</b>	<b>2,668,168.00</b>	<b>854,817.00</b>	<b>1,212,381.00</b>	<b>2,067,198.00</b>	<b>-22.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	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	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	283,137.00	356,392.00	639,529.00	306,387.00	357,325.00	663,712.00	3.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>283,137.00</b>	<b>356,392.00</b>	<b>639,529.00</b>	<b>306,387.00</b>	<b>357,325.00</b>	<b>663,712.00</b>	<b>3.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(222,611.78)	222,611.78	0.00	(238,773.00)	238,773.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(45,000.00)	0.00	(45,000.00)	(52,800.00)	0.00	(52,800.00)	17.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(267,611.78)</b>	<b>222,611.78</b>	<b>(45,000.00)</b>	<b>(291,573.00)</b>	<b>238,773.00</b>	<b>(52,800.00)</b>	<b>17.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>29,970,052.70</b>	<b>10,119,172.76</b>	<b>40,089,225.46</b>	<b>27,636,587.00</b>	<b>10,516,376.00</b>	<b>38,152,963.00</b>	<b>-4.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	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	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(4,081,010.79)	4,081,010.79	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,081,010.79)	4,081,010.79	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(4,081,010.79)	4,081,010.79	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	30,619,749.00	0.00	30,619,749.00	27,894,138.00	0.00	27,894,138.00	-8.9%
2) Federal Revenue		8100-8299	85,852.60	771,023.83	856,876.43	0.00	920,449.00	920,449.00	7.4%
3) Other State Revenue		8300-8599	1,071,376.00	3,489,203.00	4,560,579.00	660,057.00	3,245,372.00	3,905,429.00	-14.4%
4) Other Local Revenue		8600-8799	2,575,476.06	1,542,217.71	4,117,693.77	1,005,450.00	2,175,079.00	3,180,529.00	-22.8%
5) TOTAL REVENUES			34,352,453.66	5,802,444.54	40,154,898.20	29,559,645.00	6,340,900.00	35,900,545.00	-10.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		17,693,343.98	6,415,865.14	24,109,209.12	17,071,075.00	5,488,891.00	22,559,966.00	-6.4%
2) Instruction - Related Services	2000-2999		3,403,458.30	790,675.37	4,194,133.67	3,392,272.00	833,077.00	4,225,349.00	0.7%
3) Pupil Services	3000-3999		4,256,418.25	936,914.69	5,193,332.94	2,903,516.00	856,171.00	3,759,687.00	-27.6%
4) Ancillary Services	4000-4999		121,463.54	32,151.45	153,614.99	119,573.00	10,134.00	129,707.00	-15.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,644,838.20	335,135.78	1,979,973.98	1,632,552.00	362,971.00	1,995,523.00	0.8%
8) Plant Services	8000-8999		2,567,393.43	1,252,038.33	3,819,431.76	2,211,212.00	2,607,807.00	4,819,019.00	26.2%
9) Other Outgo	9000-9999	Except 7600-7699	283,137.00	356,392.00	639,529.00	306,387.00	357,325.00	663,712.00	3.8%
10) TOTAL EXPENDITURES			29,970,052.70	10,119,172.76	40,089,225.46	27,636,587.00	10,516,376.00	38,152,963.00	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,382,400.96	(4,316,728.22)	65,672.74	1,923,058.00	(4,175,476.00)	(2,252,418.00)	-3529.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(4,081,010.79)	4,081,010.79	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,081,010.79)	4,081,010.79	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			301,390.17	(235,717.43)	65,672.74	(2,108,252.00)	(144,166.00)	(2,252,418.00)	-3529.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,333,132.73	883,884.44	6,217,017.17	5,634,522.90	648,167.01	6,282,689.91	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,333,132.73	883,884.44	6,217,017.17	5,634,522.90	648,167.01	6,282,689.91	1.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,333,132.73	883,884.44	6,217,017.17	5,634,522.90	648,167.01	6,282,689.91	1.1%
2) Ending Balance, June 30 (E + F1e)			5,634,522.90	648,167.01	6,282,689.91	3,526,270.90	504,001.01	4,030,271.91	-35.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,500.00	0.00	6,500.00	6,500.00	0.00	6,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	96,115.70	0.00	96,115.70	96,116.00	0.00	96,116.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	648,167.01	648,167.01	0.00	504,001.01	504,001.01	-22.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Compensated Absences Liabilities	0000	9780				39,695.00		39,695.00	
Board Reserve - (Up to 7%)	0000	9780				1,446,485.48		1,446,485.48	
Board Reserve - (Up to 7%)	1100	9780				792,885.53		792,885.53	
Board Reserve 7% Economic Uncertain	0000	9780	2,806,246.00		2,806,246.00				
Liability - Compensated Absences	0000	9780	39,695.00		39,695.00				
Balance for State Cuts	0000	9780	829,105.67		829,105.67				
Lottery - Reserve for Cuts	1100	9780	654,183.53		654,183.53				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,202,677.00	0.00	1,202,677.00	1,144,588.89	0.00	1,144,588.89	-4.8%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
5640	Medi-Cal Billing Option	16,298.19	13,249.19
6300	Lottery: Instructional Materials	393,783.88	485,503.88
7311	Classified School Employee Professional Development Block Grant	11,239.22	0.22
7388	SB 117 COVID-19 LEA Response Funds	51,248.00	0.00
7510	Low-Performing Students Block Grant	170,350.84	0.84
9010	Other Restricted Local	5,246.88	5,246.88
Total, Restricted Balance		648,167.01	504,001.01

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	339,424.00	295,000.00	-13.1%
3) Other State Revenue		8300-8599	12,940.00	26,000.00	100.9%
4) Other Local Revenue		8600-8799	584,801.00	590,091.00	0.9%
5) TOTAL, REVENUES			937,165.00	911,091.00	-2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	426,747.00	416,068.00	-2.5%
3) Employee Benefits		3000-3999	138,482.00	156,976.00	13.4%
4) Books and Supplies		4000-4999	406,000.00	411,500.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	60,975.25	72,099.00	18.2%
6) Capital Outlay		6000-6999	20,234.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	45,000.00	52,800.00	17.3%
9) TOTAL, EXPENDITURES			1,097,438.25	1,109,443.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(160,273.25)	(198,352.00)	23.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(160,273.25)	(198,352.00)	23.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	412,406.96	252,133.71	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			412,406.96	252,133.71	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,406.96	252,133.71	-38.9%
2) Ending Balance, June 30 (E + F1e)			252,133.71	53,781.71	-78.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	20,328.45	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			227,805.26	53,781.71	-76.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	262,822.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	20,328.45		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			287,151.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(4,318.41)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(4,318.41)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			291,469.45		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	339,424.00	295,000.00	-13.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>339,424.00</b>	<b>295,000.00</b>	<b>-13.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	12,940.00	26,000.00	100.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,940.00</b>	<b>26,000.00</b>	<b>100.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	502,870.00	509,000.00	1.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	78,431.00	77,591.00	-1.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>584,801.00</b>	<b>590,091.00</b>	<b>0.9%</b>
<b>TOTAL, REVENUES</b>			<b>937,165.00</b>	<b>911,091.00</b>	<b>-2.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	289,438.00	278,911.00	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	96,790.00	97,756.00	1.0%
Clerical, Technical and Office Salaries		2400	40,519.00	39,401.00	-2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>426,747.00</b>	<b>416,068.00</b>	<b>-2.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	66,682.00	79,404.00	19.1%
OASDI/Medicare/Alternative		3301-3302	32,716.00	34,341.00	5.0%
Health and Welfare Benefits		3401-3402	30,590.00	33,920.00	10.9%
Unemployment Insurance		3501-3502	219.00	238.00	8.7%
Workers' Compensation		3601-3602	5,875.00	6,673.00	13.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	2,400.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>138,482.00</b>	<b>156,976.00</b>	<b>13.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	16,500.00	10.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
Food		4700	386,000.00	390,000.00	1.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>406,000.00</b>	<b>411,500.00</b>	<b>1.4%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,700.00	1,700.00	0.0%
Dues and Memberships		5300	899.00	899.00	0.0%
Insurance		5400-5450	6,500.00	6,500.00	0.0%
Operations and Housekeeping Services		5500	33,500.00	33,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	3,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,623.75)	3,000.00	-284.8%
Professional/Consulting Services and Operating Expenditures		5800	18,000.00	22,500.00	25.0%
Communications		5900	500.00	1,000.00	100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>60,975.25</b>	<b>72,099.00</b>	<b>18.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,234.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,234.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	45,000.00	52,800.00	17.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>45,000.00</b>	<b>52,800.00</b>	<b>17.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,097,438.25</b>	<b>1,109,443.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	339,424.00	295,000.00	-13.1%
3) Other State Revenue		8300-8599	12,940.00	26,000.00	100.9%
4) Other Local Revenue		8600-8799	584,801.00	590,091.00	0.9%
5) TOTAL, REVENUES			937,165.00	911,091.00	-2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,018,938.25	1,023,143.00	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,000.00	52,800.00	17.3%
8) Plant Services	8000-8999		33,500.00	33,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,097,438.25	1,109,443.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(160,273.25)	(198,352.00)	23.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(160,273.25)	(198,352.00)	23.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	412,406.96	252,133.71	-38.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			412,406.96	252,133.71	-38.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			412,406.96	252,133.71	-38.9%
2) Ending Balance, June 30 (E + F1e)					
			252,133.71	53,781.71	-78.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	4,000.00	0.00	-100.0%
Stores					
		9712	20,328.45	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	227,805.26	53,781.71	-76.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	227,805.26	53,781.71
Total, Restricted Balance		<u>227,805.26</u>	<u>53,781.71</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	335,000.00	280,000.00	-16.4%
5) TOTAL, REVENUES			335,000.00	280,000.00	-16.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,814.00	30,385.00	-15.2%
3) Employee Benefits		3000-3999	11,983.00	10,321.00	-13.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	11,000.00	-45.0%
6) Capital Outlay		6000-6999	95,000.00	60,500.00	-36.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			162,797.00	112,206.00	-31.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			172,203.00	167,794.00	-2.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	163,603.00	162,948.00	-0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,603.00)	(162,948.00)	-0.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,600.00	4,846.00	-43.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,867,088.50	1,875,688.50	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,088.50	1,875,688.50	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,088.50	1,875,688.50	0.5%
2) Ending Balance, June 30 (E + F1e)			1,875,688.50	1,880,534.50	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,875,688.50	1,880,534.50	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,895,379.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,895,379.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,895,379.50		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	35,000.00	30,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	300,000.00	250,000.00	-16.7%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			335,000.00	280,000.00	-16.4%
<b>TOTAL, REVENUES</b>			335,000.00	280,000.00	-16.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	35,814.00	30,385.00	-15.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			35,814.00	30,385.00	-15.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,063.00	6,290.00	-10.9%
OASDI/Medicare/Alternative		3301-3302	2,545.00	2,064.00	-18.9%
Health and Welfare Benefits		3401-3402	1,871.00	1,499.00	-19.9%
Unemployment Insurance		3501-3502	18.00	16.00	-11.1%
Workers' Compensation		3601-3602	486.00	452.00	-7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			11,983.00	10,321.00	-13.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	11,000.00	-45.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,000.00</b>	<b>11,000.00</b>	<b>-45.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	95,000.00	60,500.00	-36.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>95,000.00</b>	<b>60,500.00</b>	<b>-36.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>162,797.00</b>	<b>112,206.00</b>	<b>-31.1%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	163,603.00	162,948.00	-0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			163,603.00	162,948.00	-0.4%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(163,603.00)	(162,948.00)	-0.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	335,000.00	280,000.00	-16.4%
5) TOTAL, REVENUES			335,000.00	280,000.00	-16.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,597.00	51,706.00	-21.2%
8) Plant Services	8000-8999		97,200.00	60,500.00	-37.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			162,797.00	112,206.00	-31.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			172,203.00	167,794.00	-2.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	163,603.00	162,948.00	-0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,603.00)	(162,948.00)	-0.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,600.00	4,846.00	-43.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,867,088.50	1,875,688.50	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,088.50	1,875,688.50	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,088.50	1,875,688.50	0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	1,875,688.50	1,880,534.50
Total, Restricted Balance		<u>1,875,688.50</u>	<u>1,880,534.50</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	3,000.00	-50.0%
5) TOTAL, REVENUES			6,000.00	3,000.00	-50.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,410.00	0.00	-100.0%
3) Employee Benefits		3000-3999	354.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	471,000.00	115,000.00	-75.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			474,764.00	115,000.00	-75.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(468,764.00)	(112,000.00)	-76.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(468,764.00)	(112,000.00)	-76.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,540.28	146,776.28	-76.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,540.28	146,776.28	-76.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,540.28	146,776.28	-76.2%
2) Ending Balance, June 30 (E + F1e)			146,776.28	34,776.28	-76.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	146,776.28	34,776.28	-76.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	217,404.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			217,404.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			217,404.29		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,000.00	3,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,000.00	3,000.00	-50.0%
<b>TOTAL, REVENUES</b>			6,000.00	3,000.00	-50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,410.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,410.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	70.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	235.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	47.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			354.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	471,000.00	115,000.00	-75.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			471,000.00	115,000.00	-75.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			474,764.00	115,000.00	-75.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	3,000.00	-50.0%
5) TOTAL, REVENUES			6,000.00	3,000.00	-50.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		474,764.00	115,000.00	-75.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			474,764.00	115,000.00	-75.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(468,764.00)	(112,000.00)	-76.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(468,764.00)	(112,000.00)	-76.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	615,540.28	146,776.28	-76.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,540.28	146,776.28	-76.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,540.28	146,776.28	-76.2%
2) Ending Balance, June 30 (E + F1e)			146,776.28	34,776.28	-76.3%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	146,776.28	34,776.28	-76.3%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	810,000.00	810,000.00	0.0%
5) TOTAL, REVENUES			810,000.00	810,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	35,000.00	250.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	35,000.00	250.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			800,000.00	775,000.00	-3.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	715,222.00	713,497.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(715,222.00)	(713,497.00)	-0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			84,778.00	61,503.00	-27.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,675,334.73	1,760,112.73	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,675,334.73	1,760,112.73	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,675,334.73	1,760,112.73	5.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,760,112.73	1,821,615.73	3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	337.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,665,255.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,665,592.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,665,592.72		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
Other		8621	0.00	0.00	0.0%
		8622	800,000.00	800,000.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			810,000.00	810,000.00	0.0%
<b>TOTAL, REVENUES</b>			810,000.00	810,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	35,000.00	250.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			10,000.00	35,000.00	250.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			10,000.00	35,000.00	250.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	715,222.00	713,497.00	-0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			715,222.00	713,497.00	-0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(715,222.00)	(713,497.00)	-0.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	810,000.00	810,000.00	0.0%
5) TOTAL, REVENUES			810,000.00	810,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,000.00	35,000.00	250.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,000.00	35,000.00	250.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			800,000.00	775,000.00	-3.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	715,222.00	713,497.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(715,222.00)	(713,497.00)	-0.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			84,778.00	61,503.00	-27.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,675,334.73	1,760,112.73	5.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,675,334.73	1,760,112.73	5.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,675,334.73	1,760,112.73	5.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,760,112.73	1,821,615.73	3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,005,541.22	2,024,235.00	0.9%
5) TOTAL, REVENUES			2,005,541.22	2,024,235.00	0.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,990,423.82	2,014,235.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,990,423.82	2,014,235.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,117.40	10,000.00	-33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,117.40	10,000.00	-33.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,883,165.69	1,898,283.09	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,883,165.69	1,898,283.09	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,883,165.69	1,898,283.09	0.8%
2) Ending Balance, June 30 (E + F1e)			1,898,283.09	1,908,283.09	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,898,283.09	1,908,283.09	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,777,488.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,777,488.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,777,488.10		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,990,541.22	2,014,235.00	1.2%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	15,000.00	10,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,005,541.22	2,024,235.00	0.9%
<b>TOTAL, REVENUES</b>			2,005,541.22	2,024,235.00	0.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	599,164.60	920,523.00	53.6%
Bond Interest and Other Service Charges		7434	1,391,259.22	1,093,712.00	-21.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,990,423.82</b>	<b>2,014,235.00</b>	<b>1.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,990,423.82</b>	<b>2,014,235.00</b>	<b>1.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,005,541.22	2,024,235.00	0.9%
5) TOTAL, REVENUES			2,005,541.22	2,024,235.00	0.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,990,423.82	2,014,235.00	1.2%
10) TOTAL, EXPENDITURES			1,990,423.82	2,014,235.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,117.40	10,000.00	-33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,117.40	10,000.00	-33.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,883,165.69	1,898,283.09	0.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,883,165.69	1,898,283.09	0.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,883,165.69	1,898,283.09	0.8%
2) Ending Balance, June 30 (E + F1e)					
			1,898,283.09	1,908,283.09	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,898,283.09	1,908,283.09	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	878,825.00	876,445.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			878,825.00	876,445.00	-0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(878,825.00)	(876,445.00)	-0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	878,825.00	876,445.00	-0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			878,825.00	876,445.00	-0.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	473,825.00	461,445.00	-2.6%
Other Debt Service - Principal		7439	405,000.00	415,000.00	2.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>878,825.00</b>	<b>876,445.00</b>	<b>-0.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>878,825.00</b>	<b>876,445.00</b>	<b>-0.3%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	878,825.00	876,445.00	-0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			878,825.00	876,445.00	-0.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			878,825.00	876,445.00	-0.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	878,825.00	876,445.00	-0.3%
10) TOTAL, EXPENDITURES			878,825.00	876,445.00	-0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(878,825.00)	(876,445.00)	-0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	878,825.00	876,445.00	-0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			878,825.00	876,445.00	-0.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,490.30	3,490.30	3,525.86	3,427.98	3,427.98	3,487.58
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,490.30	3,490.30	3,525.86	3,427.98	3,427.98	3,487.58
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	24.38	24.38	24.38	24.38	24.38	24.38
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.58	1.58	1.58	1.58	1.58	1.58
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	25.96	25.96	25.96	25.96	25.96	25.96
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,516.26	3,516.26	3,551.82	3,453.94	3,453.94	3,513.54
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



**ANNUAL BUDGET REPORT:**  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Rescue Union District Office  
Date: June 04, 2020

Place: Rescue Union Board Room  
Date: June 09, 2020  
Time: 06:30 PM

Adoption Date: June 23, 2020

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Sean Martin

Telephone: 530-672-4803

Title: Assistant Superintendent

E-mail: smartin@rescueusd.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	n/a	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	n/a	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	X	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(  ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Schools Insurance Authority, 9800 Old Placerville Road, Sacramento CA 95827

(  ) This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Sean Martin  
Title: Assistant Superintendent  
Telephone: 530-672-4803  
E-mail: smartin@rescueusd.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,248,983.93	301	0.00	303	16,248,983.93	305	207,843.03		307	16,041,140.90	309
2000 - Classified Salaries	6,498,512.80	311	20,746.00	313	6,477,766.80	315	561,786.95		317	5,915,979.85	319
3000 - Employee Benefits	9,629,162.10	321	6,564.48	323	9,622,597.62	325	265,069.45		327	9,357,528.17	329
4000 - Books, Supplies Equip Replace. (6500)	1,270,793.96	331	27,504.74	333	1,243,289.22	335	349,313.62		337	893,975.60	339
5000 - Services... & 7300 - Indirect Costs	3,134,075.67	341	9,027.00	343	3,125,048.67	345	565,159.51		347	2,559,889.16	349
TOTAL					36,717,686.24	365			TOTAL	34,768,513.68	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	13,492,786.73 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,521,728.31 380
3. STRS.		3101 & 3102	4,346,024.24 382
4. PERS.		3201 & 3202	357,571.24 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	356,837.10 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,117,563.95 385
7. Unemployment Insurance.		3501 & 3502	8,122.78 390
8. Workers' Compensation Insurance.		3601 & 3602	215,564.58 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	133,602.47 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			21,549,801.40 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			8,498.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			21,541,303.40 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.96%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.96%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	34,768,513.68
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	15,971,314.00	301	0.00	303	15,971,314.00	305	232,574.00		307	15,738,740.00	309
2000 - Classified Salaries	6,567,130.00	311	27,514.00	313	6,539,616.00	315	555,389.00		317	5,984,227.00	319
3000 - Employee Benefits	9,587,692.00	321	8,941.00	323	9,578,751.00	325	301,139.00		327	9,277,612.00	329
4000 - Books, Supplies Equip Replace. (6500)	874,946.00	331	0.00	333	874,946.00	335	459,967.00		337	414,979.00	339
5000 - Services... & 7300 - Indirect Costs	2,420,971.00	341	475.00	343	2,420,496.00	345	353,430.00		347	2,067,066.00	349
TOTAL					35,385,123.00	365			TOTAL	33,482,624.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			63.10%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.10%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	33,482,624.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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





Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	40,089,225.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,531,634.79
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,668,168.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	27,785.48
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,695,953.48
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	160,273.25
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				36,021,910.44

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,516.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,244.38
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	36,106,647.13	10,150.24
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	36,106,647.13	10,150.24
B. Required effort (Line A.2 times 90%)	32,495,982.42	9,135.22
C. Current year expenditures (Line I.E and Line II.B)	36,021,910.44	10,244.38
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,035,622.98
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 31,341,035.85

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.30%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,175,061.82
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	236,721.85
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	28,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	121,849.52
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,561,633.19
9. Carry-Forward Adjustment (Part IV, Line F)	(50,551.43)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,511,081.76

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,926,436.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,194,133.67
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,833,702.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	153,614.99
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	511,355.31
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	55,983.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	11,287.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,570,560.24
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	646,204.25
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	35,903,277.52

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19) 4.35%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 4.21%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,561,633.19</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(39,621.06)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.38%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.38%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.38%) times Part III, Line B19); zero if positive	<u>(50,551.43)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(50,551.43)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.21%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-25,275.72) is applied to the current year calculation and the remainder (\$-25,275.71) is deferred to one or more future years:	<u>4.28%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-16,850.48) is applied to the current year calculation and the remainder (\$-33,700.95) is deferred to one or more future years:	<u>4.30%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(50,551.43)</u>

Approved indirect cost rate: 4.38%  
Highest rate used in any program: 4.38%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3310	980,666.00	42,953.17	4.38%
01	4035	88,878.24	3,123.91	3.51%
01	4127	19,750.74	851.26	4.31%
01	4201	1,164.14	50.99	4.38%
01	4203	28,435.70	566.85	1.99%
01	5640	40,973.17	1,749.62	4.27%
01	6500	2,634,724.12	115,400.88	4.38%
01	6512	162,092.63	6,904.37	4.26%
01	7311	9,234.00	404.45	4.38%
01	7510	120,095.00	5,260.16	4.38%
01	8150	1,050,774.74	43,797.00	4.17%
01	9010	947,333.88	1,549.12	0.16%
13	5310	1,032,204.25	45,000.00	4.36%



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	465,273.89		288,681.50	753,955.39
2. State Lottery Revenue	8560	570,649.00		215,260.00	785,909.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,035,922.89	0.00	503,941.50	1,539,864.39
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	136,220.03			136,220.03
2. Classified Salaries	2000-2999	51,720.04			51,720.04
3. Employee Benefits	3000-3999	32,798.36			32,798.36
4. Books and Supplies	4000-4999	93,855.70		65,500.92	159,356.62
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	67,145.23			67,145.23
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			44,656.70	44,656.70
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		381,739.36	0.00	110,157.62	491,896.98
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	654,183.53	0.00	393,783.88	1,047,967.41
<b>D. COMMENTS:</b>					
These purchases are online instructional programs and software licenses to access instructional programs (Accelerated Learning, Amplify Science, etc.)					

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

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,894,138.00	-1.68%	27,425,904.00	-2.46%	26,750,292.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	660,057.00	0.00%	660,057.00	0.00%	660,057.00
4. Other Local Revenues	8600-8799	1,005,450.00	-79.57%	205,450.00	0.00%	205,450.00
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	(4,031,310.00)	-0.90%	(3,995,204.00)	4.81%	(4,187,212.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>25,528,335.00</b>	<b>-4.83%</b>	<b>24,296,207.00</b>	<b>-3.57%</b>	<b>23,428,587.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,406,711.00		14,694,845.00
b. Step & Column Adjustment				288,134.00		293,897.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,406,711.00	2.00%	14,694,845.00	2.00%	14,988,742.00
2. Classified Salaries						
a. Base Salaries				4,531,391.00		4,734,339.00
b. Step & Column Adjustment				90,628.00		94,687.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				112,320.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,531,391.00	4.48%	4,734,339.00	2.00%	4,829,026.00
3. Employee Benefits	3000-3999	5,591,131.00	3.31%	5,776,355.00	8.28%	6,254,863.00
4. Books and Supplies	4000-4999	472,219.00	0.00%	472,219.00	0.00%	472,219.00
5. Services and Other Operating Expenditures	5000-5999	1,765,504.00	0.00%	1,765,504.00	0.00%	1,765,504.00
6. Capital Outlay	6000-6999	854,817.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	306,387.00	9.76%	336,301.00	12.55%	378,521.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(291,573.00)	-10.05%	(262,278.00)	0.00%	(262,278.00)
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)				0.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>27,636,587.00</b>	<b>-0.43%</b>	<b>27,517,285.00</b>	<b>3.30%</b>	<b>28,426,597.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(2,108,252.00)		(3,221,078.00)		(4,998,010.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,634,522.90		3,526,270.90		305,192.90
2. Ending Fund Balance (Sum lines C and D1)		3,526,270.90		305,192.90		(4,692,817.10)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	102,616.00		0.00		
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	2,279,066.01		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,144,588.89		305,192.90		
2. Unassigned/Unappropriated	9790	0.00		0.00		(4,692,817.10)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,526,270.90		305,192.90		(4,692,817.10)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,144,588.89		305,192.90		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(4,692,817.10)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
		1,144,588.89		305,192.90		(4,692,817.10)
<b>F. ASSUMPTIONS</b>						
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.						
REVENUES - LCFF for 21/22 & 22/23 - Assumes zero COLA and deficit of 7.92%. All other revenues adjusted for one-time items and held constant. EXPENSES - Salaries assume 2% for step/column and adjustment to 2xxx for salaries paid from Low Performing Block Grant in 2020-21 and moved to Resource 0000 in 2021-22. Benefits are flat except for STRS which assumes 16.02% in 21/22 and 18.10% in 22/23 and PERS assumes 22.84% in 21/22 and 25.50% in 22/23. Other Outgo adjusted for future SPED EDCOE Transportation increase and all other expenses adjusted for one time activities and held constant.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	920,449.00	-25.09%	689,482.00	0.00%	689,482.00
3. Other State Revenues	8300-8599	3,245,372.00	-1.92%	3,182,903.00	0.00%	3,182,903.00
4. Other Local Revenues	8600-8799	2,175,079.00	-53.52%	1,010,962.00	0.00%	1,010,962.00
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	4,031,310.00	-0.90%	3,995,204.00	4.81%	4,187,212.00
6. Total (Sum lines A1 thru A5c)		10,372,210.00	-14.40%	8,878,551.00	2.16%	9,070,559.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,564,603.00		1,595,895.00
b. Step & Column Adjustment				31,292.00		31,918.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,564,603.00	2.00%	1,595,895.00	2.00%	1,627,813.00
2. Classified Salaries						
a. Base Salaries				2,035,739.00		1,898,169.00
b. Step & Column Adjustment				37,219.00		37,963.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(174,789.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,035,739.00	-6.76%	1,898,169.00	2.00%	1,936,132.00
3. Employee Benefits	3000-3999	3,996,561.00	-0.18%	3,989,235.00	2.24%	4,078,435.00
4. Books and Supplies	4000-4999	402,727.00	-41.90%	233,995.00	0.00%	233,995.00
5. Services and Other Operating Expenditures	5000-5999	708,267.00	-31.58%	484,585.00	6.79%	517,512.00
6. Capital Outlay	6000-6999	1,212,381.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	357,325.00	0.00%	357,325.00	0.00%	357,325.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	238,773.00	-3.39%	230,676.00	0.00%	230,676.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,516,376.00	-16.42%	8,789,880.00	2.18%	8,981,888.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(144,166.00)		88,671.00		88,671.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		648,167.01		504,001.01		592,672.01
2. Ending Fund Balance (Sum lines C and D1)		504,001.01		592,672.01		681,343.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	504,001.01		592,672.01		681,343.01
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		504,001.01		592,672.01		681,343.01
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
REVENUES - All revenues adjusted for one-time items and held constant. EXPENSES - Salaries assume 2% for step/column and adjustment to 2xxx for salaries paid from Low Performing Block Grant in 2020-21 and moved to Resource 0000 in 2021-22, and 2xxx salaries related to Summer Assistance Program eliminated in 2021/22 due to end of program. Benefits are flat except for STRS which assumes 16.02% in 21/22 and 18.10% in 22/23 and PERS assumes 22.84% in 21/22 and 25.50% in 22/23. All other expenses adjusted for one time activities and held constant.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,894,138.00	-1.68%	27,425,904.00	-2.46%	26,750,292.00
2. Federal Revenues	8100-8299	920,449.00	-25.09%	689,482.00	0.00%	689,482.00
3. Other State Revenues	8300-8599	3,905,429.00	-1.60%	3,842,960.00	0.00%	3,842,960.00
4. Other Local Revenues	8600-8799	3,180,529.00	-61.75%	1,216,412.00	0.00%	1,216,412.00
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)		35,900,545.00	-7.59%	33,174,758.00	-2.04%	32,499,146.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,971,314.00		16,290,740.00
b. Step & Column Adjustment				319,426.00		325,815.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,971,314.00	2.00%	16,290,740.00	2.00%	16,616,555.00
2. Classified Salaries						
a. Base Salaries				6,567,130.00		6,632,508.00
b. Step & Column Adjustment				127,847.00		132,650.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(62,469.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,567,130.00	1.00%	6,632,508.00	2.00%	6,765,158.00
3. Employee Benefits	3000-3999	9,587,692.00	1.86%	9,765,590.00	5.81%	10,333,298.00
4. Books and Supplies	4000-4999	874,946.00	-19.28%	706,214.00	0.00%	706,214.00
5. Services and Other Operating Expenditures	5000-5999	2,473,771.00	-9.04%	2,250,089.00	1.46%	2,283,016.00
6. Capital Outlay	6000-6999	2,067,198.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	663,712.00	4.51%	693,626.00	6.09%	735,846.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(52,800.00)	-40.15%	(31,602.00)	0.00%	(31,602.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		38,152,963.00	-4.84%	36,307,165.00	3.03%	37,408,485.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,252,418.00)		(3,132,407.00)		(4,909,339.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,282,689.91		4,030,271.91		897,864.91
2. Ending Fund Balance (Sum lines C and D1)		4,030,271.91		897,864.91		(4,011,474.09)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	102,616.00		0.00		0.00
b. Restricted	9740	504,001.01		592,672.01		681,343.01
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	2,279,066.01		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,144,588.89		305,192.90		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(4,692,817.10)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,030,271.91		897,864.91		(4,011,474.09)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,144,588.89		305,192.90		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(4,692,817.10)
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 E1a thru E2c)		1,144,588.89		305,192.90		(4,692,817.10)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		0.84%		-12.54%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,427.98		3,335.83		3,332.92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		38,152,963.00		36,307,165.00		37,408,485.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		38,152,963.00		36,307,165.00		37,408,485.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,144,588.89		1,089,214.95		1,122,254.55
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,144,588.89		1,089,214.95		1,122,254.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

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

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	3,615	3,618		
Charter School				
<b>Total ADA</b>	<b>3,615</b>	<b>3,618</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	3,523	3,524		
Charter School				
<b>Total ADA</b>	<b>3,523</b>	<b>3,524</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	3,524	3,526		
Charter School		0		
<b>Total ADA</b>	<b>3,524</b>	<b>3,526</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	3,488			
Charter School	0			
<b>Total ADA</b>	<b>3,488</b>			

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)



**2. CRITERION: Enrollment**

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

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	3,624	3,629		
Charter School				
<b>Total Enrollment</b>	<b>3,624</b>	<b>3,629</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	3,494	3,632		
Charter School				
<b>Total Enrollment</b>	<b>3,494</b>	<b>3,632</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	3,633	3,610		
Charter School				
<b>Total Enrollment</b>	<b>3,633</b>	<b>3,610</b>	<b>0.6%</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	3,534			
Charter School				
<b>Total Enrollment</b>	<b>3,534</b>			

**2B. Comparison of District Enrollment to the Standard**

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	3,522	3,629	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>3,522</b>	<b>3,629</b>	<b>97.1%</b>
Second Prior Year (2018-19)			
District Regular	3,521	3,632	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,521</b>	<b>3,632</b>	<b>96.9%</b>
First Prior Year (2019-20)			
District Regular	3,490	3,610	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>3,490</b>	<b>3,610</b>	<b>96.7%</b>
Historical Average Ratio:			96.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.4%</b>

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	3,428	3,534		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,428</b>	<b>3,534</b>	<b>97.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	3,336	3,439		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,336</b>	<b>3,439</b>	<b>97.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	3,333	3,436		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,333</b>	<b>3,436</b>	<b>97.0%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

**Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	3,551.82	3,513.54	3,452.00	3,361.79
b. Prior Year ADA (Funded)		3,551.82	3,513.54	3,452.00
c. Difference (Step 1a minus Step 1b)		(38.28)	(61.54)	(90.21)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.08%	-1.75%	-2.61%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		30,619,749.00	27,894,138.00	27,425,904.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(2,425,084.12)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		-9.00%	-1.75%	-2.61%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-10.00% to -8.00%</b>	<b>-2.75% to -.75%</b>	<b>-3.61% to -1.61%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	12,412,457.00	12,412,457.00	12,412,457.00	12,412,457.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	N/A	N/A	N/A

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	30,678,391.00	27,953,416.00	27,486,233.00	26,812,232.00
District's Projected Change in LCFF Revenue:		-8.88%	-1.67%	-2.45%
<b>LCFF Revenue Standard:</b>		<b>-10.00% to -8.00%</b>	<b>-2.75% to -1.75%</b>	<b>-3.61% to -1.61%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	24,836,020.77	27,708,847.03	89.6%
Second Prior Year (2018-19)	25,916,799.31	29,008,954.41	89.3%
First Prior Year (2019-20)	25,084,671.40	29,970,052.70	83.7%
	Historical Average Ratio:		87.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	<b>84.5% to 90.5%</b>	<b>84.5% to 90.5%</b>	<b>84.5% to 90.5%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	24,529,233.00	27,636,587.00	88.8%	Met
1st Subsequent Year (2021-22)	25,205,539.00	27,517,285.00	91.6%	Not Met
2nd Subsequent Year (2022-23)	26,072,631.00	28,426,597.00	91.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

The projected budget for 2021-22 and 2022-23 assumes staffing increases for step/column and PERS/STRS which increases the salary and benefits expenses while all other expenses are held constant. This change results in the increased percentage over the allowable threshold.

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-9.00%	-1.75%	-2.61%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-19.00% to 1.00%</b>	<b>-11.75% to 8.25%</b>	<b>-12.61% to 7.39%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-14.00% to -4.00%	-6.75% to 3.25%	-7.61% to 2.39%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	856,876.43		
Budget Year (2020-21)	920,449.00	7.42%	Yes
1st Subsequent Year (2021-22)	689,482.00	-25.09%	Yes
2nd Subsequent Year (2022-23)	689,482.00	0.00%	No

**Explanation:**  
(required if Yes)

In 2019-20 there was significant carryover from Title programs and additional Medical Billing funds that decreased in 2020-21 but this decrease was offset by additional Federal revenues related to the ESSR COVID funds which are one time funds which then is the reason for the decrease in 2021-22.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	4,560,579.00		
Budget Year (2020-21)	3,905,429.00	-14.37%	Yes
1st Subsequent Year (2021-22)	3,842,960.00	-1.60%	No
2nd Subsequent Year (2022-23)	3,842,960.00	0.00%	No

**Explanation:**  
(required if Yes)

State revenues in 2019-20 included one time State preschool funds of \$388k and one time Low Perf Student Block Grant \$150k that were not received in 2020-21.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	4,117,693.77		
Budget Year (2020-21)	3,180,529.00	-22.76%	Yes
1st Subsequent Year (2021-22)	1,216,412.00	-61.75%	Yes
2nd Subsequent Year (2022-23)	1,216,412.00	0.00%	No

**Explanation:**  
(required if Yes)

Local revenues in both 2019-20 (\$1.4M) and 2020-21 (\$1.8M) include grant funding for electric vehicles which were one time funds.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	1,270,793.96		
Budget Year (2020-21)	874,946.00	-31.15%	Yes
1st Subsequent Year (2021-22)	706,214.00	-19.28%	Yes
2nd Subsequent Year (2022-23)	706,214.00	0.00%	No

**Explanation:**  
(required if Yes)

2019-20 included one time purchases and also site donation expenditures (\$460k) which were not budgeted in 2020-21. Additionally, 2020-21 had reductions as cost savings measures due to state budget cuts. In 2021-22 reductions in supplies are related to budgeted costs for COVID19 activities.

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

First Prior Year (2019-20)	3,179,075.67		
Budget Year (2020-21)	2,473,771.00	-22.19%	Yes
1st Subsequent Year (2021-22)	2,250,089.00	-9.04%	Yes
2nd Subsequent Year (2022-23)	2,283,016.00	1.46%	No

**Explanation:**  
(required if Yes)

In 19-20 there were large one-time activities paid from Site donations (\$433k), SPED (\$150k), Title Program carryover (\$50k), Lottery (\$50k), RRM (\$170k). In 21-22 activities related to COVID 19 (\$290k) were removed.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	9,535,149.20		
Budget Year (2020-21)	8,006,407.00	-16.03%	Met
1st Subsequent Year (2021-22)	5,748,854.00	-28.20%	Not Met
2nd Subsequent Year (2022-23)	5,748,854.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	4,449,869.63		
Budget Year (2020-21)	3,348,717.00	-24.75%	Not Met
1st Subsequent Year (2021-22)	2,956,303.00	-11.72%	Met
2nd Subsequent Year (2022-23)	2,989,230.00	1.11%	Met

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

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

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

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

In 2019-20 there was significant carryover from Title programs and additional Medical Billing funds that decreased in 2020-21 but this decrease was offset by additional Federal revenues related to the ESSR COVID funds which are one time funds which then is the reason for the decrease in 2021-22.

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

State revenues in 2019-20 included one time State preschool funds of \$388k and one time Low Perf Student Block Grant \$150k that were not received in 2020-21.

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

Local revenues in both 2019-20 (\$1.4M) and 2020-21 (\$1.8M) include grant funding for electric vehicles which were one time funds.

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

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

2019-20 included one time purchases and also site donation expenditures (\$460k) which were not budgeted in 2020-21. Additionally, 2020-21 had reductions as cost savings measures due to state budget cuts. In 2021-22 reductions in supplies are related to budgeted costs for COVID19 activities.

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

In 19-20 there were large one-time activities paid from Site donations (\$433k), SPED (\$150k), Title Program carryover (\$50k), Lottery (\$50k), RRM (\$170k). In 21-22 activities related to COVID 19 (\$290k) were removed.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	38,152,963.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	38,152,963.00	1,144,588.89	1,154,767.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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



**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,058,787.53	1,144,858.75	1,202,677.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,058,787.53	1,144,858.75	1,202,677.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	35,294,919.16	38,163,930.54	40,089,225.46
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	35,294,919.16	38,163,930.54	40,089,225.46
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(243,680.85)	27,710,848.53	0.9%	Met
Second Prior Year (2018-19)	(938,992.72)	29,010,926.78	3.2%	Not Met
First Prior Year (2019-20)	301,390.17	29,970,052.70	N/A	Met
Budget Year (2020-21) (Information only)	(2,108,252.00)	27,636,587.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)	5,975,430.14	6,515,806.30	N/A	Met
Second Prior Year (2018-19)	5,312,845.04	6,272,125.45	N/A	Met
First Prior Year (2019-20)	4,911,122.33	5,333,132.73	N/A	Met
Budget Year (2020-21) (Information only)	5,634,522.90			

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

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,428	3,336	3,333
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes
-----

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	38,152,963.00	36,307,165.00	37,408,485.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	38,152,963.00	36,307,165.00	37,408,485.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,144,588.89	1,089,214.95	1,122,254.55
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,144,588.89</b>	<b>1,089,214.95</b>	<b>1,122,254.55</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,144,588.89	305,192.90	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	(4,692,817.10)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,144,588.89	305,192.90	(4,692,817.10)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	0.84%	-12.54%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,144,588.89</b>	<b>1,089,214.95</b>	<b>1,122,254.55</b>
Status:	Met	Not Met	Not Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

In 2021-22 and 2022-23 the District will have to make reductions to the budget to meet the 3% economic reserve requirement based upon the Governor's May revised budget proposal. A budget advisory committee has been established for the 2020-21 school year to identify reductions and make recommendations to the board. NOTE: District is projecting declining enrollment so there will be staffing reductions for this as well, but there is nothing built into the MYP.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(4,081,010.79)			
Budget Year (2020-21)	(4,031,310.00)	(49,700.79)	-1.2%	Met
1st Subsequent Year (2021-22)	(3,995,204.00)	(36,106.00)	-0.9%	Met
2nd Subsequent Year (2022-23)	(4,187,212.00)	192,008.00	4.8%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?   
(If No, skip item 2 and Sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	20	FD 25/8681 FD 49 / Objt 8622	FD 52 7433/7434	11,905,000
General Obligation Bonds	12	FD 51 86xx	FD 51 7433/7434	20,556,282
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FD01 / Objt 8011	FD 01 / Objt 2xxx/3xxx	39,695

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
<b>TOTAL:</b>				32,500,977

Type of Commitment (continued)	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	873,825	871,644	874,294	866,644
General Obligation Bonds	1,985,541	2,109,254	2,194,123	2,306,103
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	0	0	0
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>2,859,366</b>	<b>2,980,898</b>	<b>3,068,417</b>	<b>3,172,747</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>



---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

All debt service for COP will be paid from developer fees and mello roos collection. All debt service for GO Bonds will be paid from Real property tax collections.

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No
----

2. For the district's OPEB:

a. Are they lifetime benefits?

--

b. Do benefits continue past age 65?

--

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

--

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

--

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

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

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

0.00

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00		

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
----

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	178.5	167.0	167.0	167.0

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes
-----

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

May 21, 2019
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

May 21, 2019
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

May 21, 2019
--------------

4. Period covered by the agreement:

Begin Date: 

Jul 01, 2019
--------------

End Date: 

Jun 30, 2021
--------------

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--

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

--	--

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

--

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) - Other**

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	146.6	144.0	144.0	144.0

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes
-----

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

May 21, 2019
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

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

Yes
-----

If Yes, date of budget revision board adoption:

May 21, 2019
--------------

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement			
---------------------------------	--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement			
---------------------------------	--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:


**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	30.0	29.0	29.0	29.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a
-----

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			



**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

2. Adoption date of the LCAP or an update to the LCAP.

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- |   |                                  |
|---|----------------------------------|
| <b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?   | <input type="text" value="No"/>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/>  |
| <b>A3.</b> Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)   | <input type="text" value="Yes"/> |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <input type="text" value="No"/>  |
| <b>A5.</b> Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="Yes"/> |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/>  |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <input type="text" value="No"/>  |
| <b>A8.</b> Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)   | <input type="text" value="No"/>  |
| <b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/>  |

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**     **Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level – Adopted Budget 2020-21**

**BACKGROUND:**

Per EC 42127, all California school districts are required to include with the presentation of the adopted budget the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

**STATUS:**

Per EC 42127, the board should review and discuss this item during open session to ensure transparency of district reserves and intended purposes.

**FISCAL IMPACT:**

Included as part of the 2020-21 adopted budget.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

**RECOMMENDATION:**

The District Staff recommends the Board of Trustees review and discuss the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

## 2020-21 Adopted Budget

### Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: **Rescue School District**

Combined Assigned and Unassigned Fund Balances		
Fund	Fund Description	2020-21 Budget
01	General Fund/County School Service Fund	\$4,030,271.91
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Fund Balance		\$4,030,271.91
District Standard Reserve Level		3%
Less: District's Reserve Standard amount		\$1,144,588.89
<b>Fund Balance that Requires a Statement of Reasons</b>		<b>\$2,885,683.02</b>

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level		
Form	Fund	2019-20 Budget Reasons
01	General Fund/County School Service Fund	\$ 2,239,371.02 7% Board Desired Reserve (Only 5.87%) \$ 39,695.00 Liability-Compensated Absences \$ 6,500.00 Revolving Cash \$ 96,116.00 Prepaid Expenditures \$ 504,001.00 Restricted Accounts
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -
(Insert Lines above as needed)		
<b>Total of Substantiated Needs</b>		<b>\$ 2,885,683.02</b>

**ITEM#: 20**  
**DATE: June 9, 2020**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**      **AB1200 Disclosure-Certificated Employees (RUFT)**  
**Tentative Agreement for 2020-21**

**BACKGROUND:**

This public disclosure is required for all negotiations agreements entered into by the district under Government Code Section 3547.5.

**STATUS:**

This document includes all known changes in costs based on current assignment and staffing for **Certificated Employees (RUFT)** for the 2020-21 fiscal year.

**FISCAL IMPACT:**

This amount will be incorporated into the Fiscal Year 2020-21 and subsequent year's budgets.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

**RECOMMENDATION:**

District staff recommends the Board of Trustees approve the Tentative Agreement with the **Certificated Employees (RUFT)** of the Rescue Union School District, and the AB1200 Disclosure.

RUFT/RUSD Tentative Agreement

RUFT Signature



RUSD Signature



Date: May 6, 2020

**TENTATIVE AGREEMENT**

Between the

**RESCUE UNION SCHOOL DISTRICT**

and the

**RESCUE UNION FEDERATION OF TEACHERS**

**May 6, 2020**

The Rescue Union School District and the Rescue Union Federation of Teachers jointly agree to the following:

**1. Article 4: Organizational Security**

1. The Federation President shall be granted ~~.20 release time~~ release time equivalent to one day per week or one period per day. The President will continue to be paid, by the District, at his or her current rate. The Federation shall share equally the cost of release time with the District based on the ~~average salary of all new hires~~, actual costs including the cost of statutory benefits.
2. The District will not post the President's release position yearly. The position will be posted if the release teacher leaves the position or if there is a new Federation President.
3. It is agreed that the Federation President's release time does not constitute a shared contract and that the full position rights will remain with the Federation President, so long as he or she is serving in that capacity. In the event that the Federation President resigns or someone else is elected to that position, the President will have full return rights to his or her current position and the release teacher shall be displaced and have rights to vacant positions in accordance with Article 18 of this Agreement.

**2. Article 7: Transfer and Reassignment**

**1. Definitions**

- a. Transfer: the movement of an employee from one site to another site.
  1. Voluntary Transfer (employee initiated)
  2. Involuntary Transfer (district initiated)
- b. Reassignment: the movement of an employee within a school from one grade level, subject, program area, to another grade level, and subject, program area.
  1. Voluntary Reassignment
  2. Involuntary Reassignment
- c. Displacement: transfer to another site based upon a reduction in teaching staff.
- d. Vacancy: an unfilled certificated position.

- e. Seniority: Seniority criteria will be used to determine employee placement on the seniority list. This seniority placement will be used to determine seniority in all aspects of this Agreement. Seniority as it applies to transfer/reassignment is determined in the following manner:

Prior to 2020-21:

1. The date of written offer of employment extended by the district, and then
2. The date of certificated employment began in the district, and then
3. Credentialing requirements, and then
4. A lottery system-numbers will be drawn by a designee from the Federation and the District.

Effective 2020-21:

- ~~1. The date of written offer of employment extended by the district, and then~~
1. The date of certificated employment began in the district, and then
2. Credentialing requirements, and then
3. A lottery system-numbers will be drawn by a designee from the Federation and the District.

- f. Posting: advertising of a known vacancy to unit members.

## **2. Posting Procedures:**

- a. An employee may, at any time, submit a request in writing for a reassignment or transfer, even if no opening is currently available. The request will be kept on file for the current school year.
- b. Employees are strongly encouraged to apply for a transfer or reassignment for any position in which they are interested or may be interested in obtaining.
- c. The District will acknowledge, in writing, the receipt of a written request for transfer or reassignment.
- d. By the last teacher workday, the District shall have posted, at the District Office and at each school site, all unit vacancies. All postings will be sent to unit members who have a written request on file with the District Office.
- e. New teachers hired by the District to fill unposted vacancies will be assigned to a position only until the end of the school year.
- f. In filling posted vacancies, the following priorities will prevail:
  1. Employees requesting voluntary reassignment or employees reassigned from grade level, subject area, or program at the same site as the vacancy.
  2. Involuntary reassignment at the same site.
  3. Employees requesting voluntary transfer, employees returning from leave, or employees displaced from their site.
  4. Involuntary transfer.
  5. Temporary employees with rehire rights.

### 3. Reassignment Procedures:

#### a. Voluntary reassignment:

1. It will be the off duty employee's responsibility to contact the District Office or the site administrator to find out about site vacancies.
2. If more than one employee applies for a vacancy and they have essentially equal qualifications, the most senior employee shall be granted the position, unless senior teacher does not have rights to the percentage required by the position. The qualifications for considerations are:
  - Credential requirements
  - Academic preparation and experience
  - Satisfactory Evaluations
  - Years of service
  - Employee's preference
3. All positions posted at a site and unfilled by the reassignment process shall be posted for district wide transfers.
4. The District shall give employees denied a reassignment a written explanation for the denial within ten (10) working days.

#### b. Involuntary reassignment:

1. It is the intention of the District to minimize disruption of existing staff positions caused by involuntary reassignments.
2. An involuntary reassignment shall take place only after a meeting between the employee being considered for the reassignment and his or her principal or immediate supervisor.
3. An employee being involuntarily reassigned shall receive written reasons for such action within ten (10) working days.
4. Employees who are involuntarily reassigned have the right to a review of the action by the superintendent.
5. An involuntary reassignment shall be based upon program needs as the primary consideration. Other criteria may include, but are not limited to the following:
  1. Appropriate credential
  2. Academic preparation and experience
  3. Prior evaluations
6. Involuntary reassignments shall not be made on an arbitrary, capricious, or punitive basis. The decision to reassign employees shall be based purely upon professional reasons deemed necessary to maintain and/or enhance educational programs.
7. When an employee is involuntarily reassigned, the district shall provide assistance to the employee by moving his or her personal classroom materials and instructional equipment to the new classroom.
8. When an employee is directed to change rooms as the result of an involuntary reassignment, one day of release time may be taken, at the employee's discretion.



#### 4. Transfer Procedures:

##### a. Voluntary transfers:

1. Employees interested in transferring shall file a written request with the District Office during the three (3) day posting period, unless a current request is on file with the District.
2. No current employee will be required to go through an interview process for a transfer. The employee requesting a transfer is encouraged to visit the site and meet with the staff.
3. An employee requesting a voluntary transfer or responding to a posting may be assigned to the requested position based upon the following factors:
  - a. Unit member's area of credential
  - b. Applicable state and federal laws
4. If more than one employee applies for a vacancy and they have essentially equal qualifications, the most senior employee shall be granted the position. The qualifications are listed in Article 7.3.a.2.
5. Upon approval of a voluntary transfer, the transferee shall become a member of the new school site at the close of the new site's school year.
6. The District shall give employees denied a transfer a written explanation for the denial within ten (10) working days.
7. A site administrator may deny an employee's transfer request to their site if a discipline letter of reprimand has been placed into the employee's personnel file within the past six months. If the site administrator of the school the employee is seeking to transfer into fails to deny the request by the time the posting closes, the transfer request shall be deemed approved by the principal. In the event that the employee and the employee's current site administrator mutually agree that such a transfer would be beneficial, they may appeal any such denial to the Superintendent, who will work with all parties to ensure an appropriate placement.

##### b. Involuntary transfer:

1. It is the intention of the District to minimize disruption of existing staff positions caused by involuntary transfers.
2. An involuntary transfer shall take place only after a meeting between the employee being considered for transfer and his or her principal or immediate supervisor.
3. An employee being involuntarily transferred shall receive written reasons for such transfer with ten (10) working days.
4. Employees who are involuntarily transferred have the right to a review of the action by the superintendent.
5. An involuntary transfer shall be based upon program needs as the primary consideration. Other criteria may include, but are not limited to the following:
  - a. Appropriate credential
  - b. Academic preparation and experience
  - c. Prior evaluations

6. Involuntary transfers shall not be made on an arbitrary, capricious, or punitive basis. The decision to transfer employees shall be based purely upon professional reasons deemed necessary to maintain and/or enhance educational programs.
7. When an employee is involuntarily transferred, the District shall provide assistance to the employee by moving his or her personal classroom materials and instructional equipment to the new site.
8. When an employee is involuntarily transferred, one day of release time may be taken, at the employee's discretion.

**5. Displacement:**

- a. If a site has a change in enrollment; employees with the least seniority will be transferred first unless a more senior employee volunteers to transfer.
- b. When an employee is displaced, one day of release time may be taken, at the employee's discretion.

**6. Current Year Vacancies:**

- a. When a vacancy occurs during the current school year, the District may fill the vacancy by making a reassignment or transfer or by hiring from a pool of qualified applicants.

**7. Program Relocation:**

- a. If a special program (including, but limited to Miller-Unruh, Title 1, and Special Day Class) is relocated, the employee shall have the option of moving with the program or grade level. Should more teachers be needed to fill openings, transfer language (Sections 2.d and Section 4) will apply.

**8. Opening a New School**

- a. When a new school opens or the configuration at an existing school changes due to movement of a grade level or changes in enrollment, the district will post all known vacancies/positions that will be created or moved.
- b. All teachers currently in the assigned grade levels or departments which will be moving will be given right of first refusal.
- c. All teachers who are interested in the positions may apply.
- d. Any vacancies will be filled according to the transfer section of this contract:
  1. Appropriate credential
  2. Academic preparation

## 9. Shared Contract:

- a. District seniority will determine which employee has priority when a shared contract is terminated. The other employee will be given the same consideration as a voluntary transfer.

## 10. Room Change:

- a. Involuntary room changes shall not be made on an arbitrary, capricious, or punitive basis. The decision to assign an employee to a different room shall be based purely upon professional reasons deemed necessary to maintain and/or enhance educational programs.
- b. An assignment to another classroom shall take place only after a meeting between the employee being considered for room change and his or her principal or immediate supervisor.
- c. An employee being involuntarily assigned to another classroom shall receive written reasons for such assignment within ten (10) working days.
- d. When an employee is directed to change classrooms, the district shall provide assistance to the employee by moving his or her personal classroom materials and instructional equipment to the new classroom.
- e. When an employee is directed to change rooms, one day of release time may be taken, at the employee's discretion.

## 11. Senior Teacher Accepting a Multi-Graded Class

- a. Acceptance of a Multi-Graded Class within Current Site and Grade Span
  1. If a teacher agrees to leave his or her current assignment to accept a multi-graded class within his or her current grade level for one year, ~~for the good of the students and the District,~~ this agreement will not create a vacancy.
  2. The District will not post the position that the teacher is volunteering to leave.
  3. The teacher accepting the multi-graded classroom shall have the right to return to his or her previous position after one year based on seniority.
  4. Should the multi-grade class become a single-grade class before the school year begins, the teacher who accepted the multi-grade class shall have the right to return to his or her previous position immediately. Should the multi-grade class become a single-grade class after the start of the school year, the teacher who accepted the multi-grade class shall return to his or her previous position the following school year.

- b. Voluntary Transfer to a Posted Multi-Graded Class Outside of Site or Grade Span
1. If a teacher agrees to leave his or her current assignment to accept a multi-graded class outside of their current grade level at a different site, the teacher will not have return rights to his or her previous position the following school year. They will only have rights to the current multi-graded class that they accepted. If the multi-graded class is no longer needed, then transfer and reassignment language applies.
  2. Should the multi-grade class become a single-grade class, the teacher who accepted the multi-grade class shall be moved into that single grade class for the remainder of the school year. If the multi-graded class is reinstated the following year, the teacher will have rights to that class. Otherwise, the teacher will receive the same consideration as a voluntary reassignment/transfer.

**3. Article 10: Class Size and Assignments**

1. The District and the Federation agree that low class size can lead to increased academic proficiency and improved social emotional competency. Although the District retains the right to load classes at the maximum class size listed below, the District will make reasonable efforts to staff for classes that average 20:1 in Transitional Kindergarten, 24:1 in grades K-3, 28:1 in grades 4-5, and 30:1 in grades 6-8.

Maximum Class Size: (Except P.E./Music)

TK-3	28:1
TK-3 Multi-graded	26:1
4-5	30:1
4-5 Multi-graded	28:1
6-8	31:1

Special Education Caseload 28:1 (State Limit)  
Special Education Class Size: SDC 18:1

2. Any class exceeding the contractual class size limit shall be adjusted within twenty-one (21) working days unless the provisions of class size flexibility outlined in Article 10.11 are employed.
3. At the TK-3 level the District will participate in the Grade Span Adjustment program so long as and to the extent that it is funded and does not create additional cost to the District and in accordance with its class size requirement.
4. No sixth, seventh and eighth grade teacher shall instruct more than 155 pupils per day in a five period instructional day, except in P.E. or music programs. Every effort will be made to load P.E. at 40 students, with a maximum of 225 per day.
5. The Federation may agree to exceed the maximum class size after conferring with the administration.

6. The Federation agrees that nothing contained in this class size article or in any other provision of this agreement shall require the District to hire additional TK-5 teacher(s) unless and until all TK-5 classes have exceeded the contractual class size limit; nor shall the District be required to hire additional 6-8 teacher(s) unless and until all 6-8 classes have exceeded the contractual class size limit.
7. A unit member will not be required to have a multi-graded class two years in a row unless it is his or her desire to do so.
8. Class assignments for all grades shall be equitable to the extent possible.
9. The District will make all reasonable efforts to balance classes based on the needs and abilities of the students.
10. The District will make reasonable efforts to assign non-Special Education Teacher Induction Program (TIP) participants:
  - a. Single grade assignment in TK-5;
  - b. Two (2) or less course preparations in grades 6-8
  - c. A cored course preparation load in grade 6.
11. Class size flexibility: The site principals will make every effort to maintain individual class sizes as noted above in 10.1. A teacher may voluntarily accept additional students above the maximum class size, as provided that the site principal has met with grade level/department teachers and they have mutually agreed on the best placement, taking into account the needs of the student, teacher and staff. If agreement cannot be reached, then the placement will be offered to the most senior member of the grade level/department, unless that teacher has been involuntarily placed in the PAR program.

#### General Education Classrooms

When the enrollment of any single TK – 5 class or 6 -8 exceeds the contractual maximum, the teacher will receive up to \$45.00 per day, per the schedule shown below, to commence on the 11<sup>th</sup> consecutive working day, retroactive to the first day of the increase. The compensation will cease if the enrollment returns with in the class size maximum.

TK-5 \$15 per day per student above the contractual ratio

6-8 \$3 per student per period above the contractual ratio

Excluding PE and Music and Elementary Prep

#### Special Education Caseload

When the caseload of a teacher exceeds the contractual maximum, the teacher will receive \$3.00 per day, per student to commence on the 11<sup>th</sup> consecutive working day, retroactive to

the first day of the increase. The compensation will cease if the caseload returns to the caseload maximum. The State allows a waiver for RSP to exceed the 28:1 ratio up to 32:1. This waiver must be agreed upon by the teacher.

The District will make reasonable efforts to staff for SDC classes that average 15:1.

#### **4. Article 11: Duty Hours/Days**

*FYI: To be in compliance with SB 328, there was mutual agreement to change start times to 10 minutes later starting 2020-2021. Middle Schools will start at 8:00am and Elementary Schools will start at 8:55am. End times will move later 10 minutes accordingly.*

1. The workweek for a full-time employee shall be 36.25 hours; normally to be rendered in units of 7.25 hours of school based service per day inclusive of a daily thirty (30) minute duty free lunch period.
2. The 7.25 hours of school based service shall be structured and directed by the immediate supervisor. The service shall be in conformity with the employee's job description and shall include, but not be limited to, the following:
  - a. Instructional activities
  - b. Preparation activities
  - c. Campus and student supervision
  - d. Parent conferences and meetings
  - e. Staff, departmental and faculty meetings
    1. Staff meetings limited to 16.5 hours per year in .5 hour increments.
  - f. Tutorial and guidance assistance to students
  - g. Professional growth and in-service meetings
  - h. Student diagnostic and assessment activities
  - i. School and student record maintenance
  - j. Curriculum development
  - k. Instructional material development
  - l. Co-curricular activities
  - m. District committee assignments
  - n. Administratively assigned parent conferences
  - o. Programs – practices
  - p. District in-service
3. In addition to the activities described above, employees shall, under the direction of their immediate supervisor, be required to render up to twenty (20) hours of adjunct duties per school year associated with the educational profession as shown in addendum H, Adjunct Duty Options. Changes or additions to Addendum H shall be made through mutual agreement by the Superintendent and the Federation president. Assignments will be made at each site through a collaborative process.
  - a. The additional activities required of teachers participating in TIP, for the purpose of gaining a clear credential, will be Open House, Back to School Night, and two (2) additional hours of service associated with the

educational profession.

4. All sixth, seventh and eighth grade teachers (at a 6-8 school) will be scheduled for a minimum of one non-teaching period per day ~~or equivalent thereof~~ prorated based on the provisions as stipulated in Article 18: Part Time Teaching.
5. All 3/4, 4, 5 and 6th grade teachers in a K-5 or K-6 school shall be scheduled for non-teaching periods weekly. The periods will be equivalent to 125 minutes weekly; prep periods to be pro-rated and equitably scheduled on shortened and minimum day weeks, based on student contact time.
6. Non-teaching periods for 4-8 grade teachers are to be used for:
  - a. Student counseling
  - b. Individual student assessment
  - c. Conferences with administration
  - d. Parent conference
  - e. Preparation of material for class
  - f. Planning
  - g. Preview of films and other material
  - h. In-service activity
  - i. Communication with related agencies
7. The District and Federation shall work together to develop a calendar for the subsequent school year. The recommendation will be submitted to the respective bargaining teams for negotiations.
  - a. In order to ensure that the Federation has every opportunity to meet their contractually required number of workdays (183 days), the District and Federation shall ensure that emergency school closure make-up days are added to the school calendar. The number of days will be based on the average number of emergency closure days over the previous five years and the anticipated number of closure days in the upcoming year, with the intent to ensure that all student contact days will occur during the school year.
  - b. Employees shall report to work on the calendared make-up day or may take appropriate leave. In the event that certain sites remain open, while one or more sites are forced to close due to weather, power loss, other emergency, only those employees at the closed sites will be required to make-up the day.
  - c. In the event that school closure days exceed the calendared make-up days, the District will provide non-student work day(s) for employees to satisfy their contractual obligations. Employees can choose to participate in the non-student work day(s). If an employee chooses not to participate in the non-student work day(s), he or she may take leave and if that employee does not have sufficient leave, they will be docked for the day. Any non-student work day(s) would require employees to work at their school site or another district location as directed by the site administrator.
8. Prior to the start of each school year, the parties will meet and negotiate the starting and

ending times of the teacher work day for the various sites prior to the finalization of such schedules. If the parties are unable to reach agreement, the schedules shall return to those of the last mutually agreed upon schedule.

9. Special Education teachers may request, from the Director of Student Support Services, certificated assistance/release time for assessments, IEP preparation, report writing, etc. Release time will be granted based on need.

## 5. Article 18: Part-Time Teaching

### GENERAL PROVISIONS

1. Definitions:
  - a. A part-time teacher is defined as a teacher who is hired to work less than 100% and does not need to share a contract with another teacher, or a full-time teacher who has been granted a reduction from full-time to part-time teaching.
  - b. A voluntary part-time teacher-employee initiated part-time teaching for non-medical reasons: (If leave is due to a medical reason, see Article 14, Sick Leave).
2. The proration of FTE for the middle school is as follows which includes Prep:

6 Periods	<u>(Purchase of a Prep)</u>	<u>Full 1.20</u>
5 Periods	<u>83%</u>	<u>1.00</u>
4 Periods	<u>67%</u>	<u>0.80</u>
3 Periods	<u>50%</u>	<u>0.60</u>
2 Periods	<u>33%</u>	<u>0.40</u>
1 Period	<u>17%</u>	<u>0.20</u>

3. Teachers in part-time service shall have all rights and privileges afforded full-time teachers under this agreement, except where specifically abridged (see Article 7.3.a.2).
4. See Article 35 regarding benefits for part-time employees.
5. To receive one (1) year's credit for longevity on the salary schedule, the employee must complete 75% of his or her regular full-time assignment. Prorated credit of less than 75% time shall be cumulative. An employee will be given credit for his or her cumulative time through June 30, once a year. Any cumulative time will be effective July 1<sup>st</sup> of the next school year.
6. Sick leave benefits are accrued based on the prorated normal rate.
7. The proportion of a full-time assignment shall be based upon a workday of 7.25 hours less the 30 minutes duty free lunch period.



8. Although some flexibility may be allowed, scheduling is the responsibility of the District. The part-time teaching assignment will be made only with the approval of the District. A calendar for the entire year will be developed before the school year begins and will specify workdays or schedules for each part-time teacher. District superintendent or designee shall approve this calendar.
  - a. All part-time certificated staff will attend district day on pro-rated basis as directed by immediate supervisor.
  - b. All part-time certificated staff working 50% or less must attend one (1) Staff Development day. All part-time certificated staff working more than 50% must attend two (2) Staff Development days.
10. The part-time teacher is required to take an active part in District and school in-service, staff and other meetings, parent conferences, yard duty and other duties, as required on their calendared work days.
11. Requests for part-time teaching shall be made in writing, through the immediate supervisor, to the District Office by February 1<sup>st</sup>.
11. Where a part-time request shall involve a transfer or reassignment, it shall be processed in accordance with Article 7 of this Agreement.
12. Teachers who are granted a reduction from full-time to part-time teaching shall concurrently be granted a leave under Article 18 without pay for the remainder of their full-time assignment.
13. Teachers who voluntarily request and are granted a part-time assignment less than their FTE will have return rights to that FTE.
  - a. For the first two (2) years, teachers in a part-time assignment shall have return rights to their original position, contingent upon enrollment.
  - b. Teachers who have been granted a reduction may return to full-time service provided a request to do so has been filed on or before February 1 with the District. Receipt of the request shall be promptly acknowledged.
  - c. After two (2) years, the return rights of teachers in part-time assignment is contingent upon an open, equivalent FTE position being available. Teachers who are currently on a voluntary part-time assignment will begin their first two (2) years effective July 1, 2017.
  - d. Where a transfer or reassignment is necessary, it shall be in accordance with ~~the Transfer~~ Article 7 of this Agreement.
14. A request to continue in a part-time assignment shall be filed on or before February 1<sup>st</sup> of each year.

15. The District shall notify the employee as soon as possible, but no later than June 1<sup>st</sup>, whether or not his or her request has been granted.
16. Attendance at in-service days will be on a prorated basis.
17. 4<sup>th</sup> and 5<sup>th</sup> grade prep positions will be calculated based on instructional minutes including prep time for the teacher and equals .08982 FTE per class.

**6. Article 27: Duration**

1. This Agreement and each of its provisions shall be binding on both parties from July 1, 2019 to June 30, 2022.
2. Negotiations for subsequent Agreements will commence following the submission of both parties' negotiation proposals and complying with the sun shining requirements. At the request of both parties, Interest Based Bargaining shall be used.
3. The parties agree that all negotiable articles have been discussed during the negotiations leading to this Agreement and, therefore, agree that negotiations will not be reopened on any article except 1) by mutual agreement, 2) as mentioned in Number 4 below, whether contained herein or not, during the life of this Agreement. This clause does not modify the express intent of Article 24 of this Agreement.
4. For the 2019-2022 years, each party may open Compensation, salary, health and welfare benefits Duration, and two items articles of its own choice. The parties agree that during the negotiations process edits that do not change the meaning of the Agreement can be made when mutually agreed upon without opening that article (i.e. formatting, pages numbers, spelling, etc.).

**7. ARTICLE 29: STAFF DEVELOPMENT DAYS**

1. Staff Development

- a. The staff development program focus is to be on instructional methods, teaching strategies, and classroom management in an attempt to improve pupil performance, conflict resolution, intolerance and hatred prevention, and academic content in the core curriculum areas.
- b. Staff Development days will be equivalent to 7.25 hours of service.
- c. The District must pre-approve any activities credited for the Staff Development Program.
- d. Professional Development/Teacher Collaboration Time

Each Wednesday of the student calendar, all schools will be dismissed one hour earlier than regular dismissal to allow for professional development, data review, and collaborative academic planning for teachers. Each early release work-session shall run from fifteen (15) minutes after dismissal to the end of the duty day. Early release Wednesdays will be scheduled as follows:

**1. First Wednesday of the Month** – This Wednesday shall be directed by district level staff for the purposes of professional development, academic planning, and data analysis. If no district level training or discussions are needed, the day will be used for principal directed professional development, data review, or collaboration. If site administration subsequently determines that the day is not needed for the purposes described above, the day will then be used for teacher-directed collaboration as described below.

**2. Second Wednesday of the Month** – This Wednesday shall be reserved for teacher led collaborative academic planning. Teachers will be free to choose the topics of focus. Work during this time must include all grade level or department members and shall pertain to the academic interests of the students and/or the instructional pedagogy for teachers. When the team agrees that collaborative topics for that day have been properly addressed, it is permissible to disband and individually work on projects for the benefit of the grade level team or individual. To ensure that site administrators can best support the needs of the teachers, minutes, which highlight the collaborative topics of the day and detail any ways that the administrator might be able to support the teacher's efforts, shall be taken each meeting and submitted to the site administrator no later than the end of the following day.

**3. Third Wednesday of the Month** – This Wednesday shall be reserved for principal directed professional development, data review, or collaboration. If no principal directed training or discussions are needed, the day will be used for teacher-led collaborative academic planning.

**4. Fourth Wednesday of the Month** – This Wednesday shall be reserved for teacher led collaborative academic planning. Teachers will be free to choose the topics of focus. Work during this time must include all grade level or department members and shall pertain to the academic interests of the students and/or the instructional pedagogy for teachers. When the team agrees that collaborative topics for that day have been properly addressed, it is permissible to disband and individually work on projects for the benefit of the grade level team or individual. To ensure that site administrators can best support the needs of the teachers, minutes, which highlight the collaborative topics of the day and detail any ways that the administrator might be able to support the teacher's efforts, shall be taken each meeting and submitted to the site administrator no later than the end of the following day.

**5. Fifth Wednesday of the Month** – This Wednesday shall be directed by district level staff for the purposes of professional development, academic planning, and data

analysis. If no district level training or discussions are needed, the day will be used for teacher led collaborative academic planning.

## 2. Compensation

- a. The teacher work year shall include two (2) Staff Development days. Consideration will be given to providing collaboration on staff development days.
- b. Teachers who do not attend at least 14.5 hours of staff development and have such documented prior to April 15<sup>th</sup> shall be docked for the pay for each full day not attended and will not receive credible service for that time.
- c. The district shall provide two (2) staff development days within each academic year.
- d. A sign-in sheet will be completed at the beginning and the end of any session in order to document attendance.
- e. A staff member may submit a written proposal for alternative staff development activities that meet the criteria specified in I. The proposal must be approved in advance by the Superintendent or designee to meet the member's staff development obligation.
- f. Staff members enrolling in professional growth courses may submit request to use credit time earned and apply it toward staff development if pre-approved by the district.
- g. Staff members using units to satisfy requirements for staff development may not use the units toward the salary schedule.

## 8. Article 35: Compensation/Addendum G Stipends

### Salary Schedules and Remunerations

1. For salary schedule see Addendum A.
2. Units earned after Bachelor's Degree (BA/BS) shall be compensated at \$80 per semester unit over thirty (30) units up to seventy-eight (78) units; and prorated based on the employee's FTE up to or in excess of a 1.0.
3. A Master's Degree (MA/MS) Stipend shall be compensated at \$750; and prorated based on the employee's FTE up to 1.0.
4. Transportation Allowance – An employee who is required by the Superintendent to use his or her automobile on district business shall be reimbursed for such necessary and appropriate business mileage at the appropriate I.R.S. rate.
5. Stipends – A stipend is a fixed payment to a current employee for services rendered that

are usually for a fixed time period.

a. The rate of pay for all certificated stipends shall be agreed upon by the Federation and the District except for Grant Stipends which are determined by grant specification for duties and pay.

~~b. b. A committee composed of no less than three (3) certificated staff members – one (1) staff member will be the Federation site representative, one (1) staff member will be a teacher and one (1) will be a site administrator – will determine which applicant will fill each stipend position. The position will be posted and the most senior employee will be selected.~~

c. Certificated stipend positions will be open to all qualified certificated staff and will be posted at each site for five (5) days before being filled.

d. A job description shall be created for each district wide and site certificated stipend position.

e. A current list of certificated stipend positions will be posted at each site each fall and spring as appropriate.

f. Certificated stipend positions will be filled for one (1) year or less. The holder of the position may reapply the next year.

g. Positions shall be filled by qualified, certificated staff at the site before being filled by other certificated, classified or general public.

h. Stipends shall be provided for work that is over and above the contracted duty day.

i. Approved stipends are listed in Addendum G.

6. Extra Duty – Work required by the district of an hourly nature over and above the regular workday (including but not limited to summer school, intersession, homework club, Saturday school, Step-Up).

a. Rate of pay for extra duty shall be based on the hourly rate of Step One of the teacher salary schedule

### **Fringe Benefits**

1. See Addendum B for the benefits cap information.

2. The health/welfare benefits paid on behalf of a part-time teacher shall be a proportional ratio of the benefits he or she would have earned as a full-time teacher. The teacher may elect to pay the balance of the cost in order to obtain full health and welfare benefit coverage. For employees who work at least .4 FTE who decline medical benefits, the District will pay 100% dental and vision. If the employee does choose medical benefits, then all benefits are prorated based on FTE.

3. Eligibility for family and single coverage will be determined by the carrier company.

### **4. Opt Out/Cash-in-Lieu**

All employees may opt out of district provided medical benefits. If full-time employees (1.0 FTE) wish to participate in opt out/cash-in-lieu, they need to provide proof of medical insurance.

In-lieu of taking medical insurance provided through the District, the employee would receive cash-in-lieu up to \$2,000 annually, paid per pay period for each month of qualified coverage.

Employees who start the plan year opting-out of medical coverage and wish to participate in medical coverage after open enrollment due to a qualifying event may do so, and they will receive the monthly cap instead of the cash-in-lieu payment for the remainder of the coverage period. *(Note: Deductions for the employee's portion of the premium for June and July medical coverage known as tenths will be included in the remaining regular paychecks to ensure full payment by the May regular pay period).*

Employees who start the plan year with medical coverage and wish to opt out due to a qualifying event may do so, but they will not receive any cash-in-lieu for the remainder of the coverage period.

### **Early Retirement**

Each year the Board of Trustees and the Federation will review the implementation of a Golden Handshake program.

### **Insurance Committee**

An insurance committee, which would include four (4) Federation members, shall be assembled upon request of either party for the purpose of reviewing insurance programs.

## **8. Addendum G**

*FYI: A Garden Facilitator position is added with a stipend of \$2,000 for elementary and middle school.*

**DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5; CCR, Title V, Section 15449**

**SELECT DISTRICT HERE:** **Rescue School District**

The proposed agreement covers the period beginning July 1, 2020 and ending June 30, 2021, and will be acted upon by the Governing Board at its meeting on June 9, 2020. The General Fund is impacted as follows. Impact on other funds is addressed in the narrative.

**Bargaining Unit Group**

- Certificated
- Classified
- Confidential/Management
- Other

Check one by marking with "x"	Cost of 1% *
x	\$ 170,500
	\$ -

\* includes salary and related benefits, e.g. STRS, PERS, Workers Compensation, Unemployment

**A. Proposed Change in Compensation**

	Compensation	\$ Fiscal Impact of Proposed Agreement			%		
		Year 1 FY 20-21	Year 2 FY 21-22	Year 3 FY 22-23	Year 1 FY 20-21	Year 2 FY 21-22	Year 3 FY 22-23
1	Salary Schedule - Increase(Decrease)	-	-	-	0.00%	0.00%	0.00%
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement	-	-	-	0.00%	0.00%	0.00%
3	Other Compensation (complete description below)	13,600	13,600	13,600	0.08%	0.08%	0.08%
4	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc. (may be included in costs above or shown separately)	3,300	3,240	3,530	0.02%	0.02%	0.02%
5	Health/Welfare Benefits - Increase (Decrease)	-	-	-	0.00%	0.00%	0.00%
6	<b>Total Compensation</b>	16,900	16,840	17,130	0.10%	0.10%	0.10%
7	<b>Total Number of Represented Employees</b>	176	176	176			
8	<b>Total Compensation Average Cost per Employee - Increase (Decrease)</b>	96	96	97			

9 **Other Compensation - Increase (Decrease) (Stipends, Bonuses, etc.) Provide Description Below**

The parties agreed to increase the proration of periods hired for at the middle school level from .17 to .20 per period. This cost is noted above and is reflected already in the 2020-21 budget. Additionally, it was agreed to prorate the payment toward units above a 1.0 if an employee is taking an additional prep buyout. This cost too is already included in the numbers above and the 2020-21 budget.

10 **Were any additional steps, columns, or ranges added to the schedules?** YES **NO**

*If YES, please explain below*

N/A

11 **Does this bargaining group have a negotiated cap for Health and Welfare benefits?** **YES** NO

*If YES, please indicate the cap amount.*

\$9,178.56 - \$10378.56 Varies by Coverage Type

- A. **Proposed change in compensation.** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary

N/A

- B. **Proposed negotiated changes in non-compensation items** (e.g. class size adjustments, staff development days, teacher prep time, etc.)

It was agreed to not post the RUFT President job share unless a new President is appointed.  
Transfer procedures were updated to include the ability to deny a request when the employee has received a letter of reprimand within the last six months.  
Language was agreed to on seniority rights for transfers and on acceptance of a multi-graded class.  
Class size for SDC and caseload for Special education was updated.  
Language regarding calendar make-up days for lost instructional days was agreed to.  
Proration of FTE related to periods at middle school was updated.  
A revised outline of early release Wednesdays were agreed to.  
Proration of FTE for unit pay was adjusted to allow for payment over a 1.0 FTE.  
Determination for selection of stipend positions was updated.

- C. **What are the specific impacts on instructional and support programs to accommodate the settlement?** Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

None.

- D. **What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

None.

- E. **Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Noted in B.



**F. Will this agreement create, or increase an operating deficit in the current or subsequent year(s)?** An operating deficit is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

Any additional costs will increase the current district deficit. However, these items were agreed to prior to the impacts of the Governor's May Revise and are minimal and are fair for staff.

**G. Source of funding for proposed agreement.**

Current year:

General Fund.

How will ongoing cost of the proposed agreement be funded in future years?

General Fund.

If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

N/A

For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections enrollment growth, COLA, deficits, etc.

**H. Describe the financial impact on other funds affected by the proposed settlement - consider Cafeteria, Adult Education, Deferred Maintenance**

N/A

**G. Impact of Proposed Agreement on Current Year Unrestricted Reserves**

1. State Reserve Standard (after impact of Proposed Agreement)

a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 38,152,963
b. State Standard Minimum EUR Percentage for this district	3.00%
c. State Standard Minimum EUR amount for this district <i>(greater of line 1-c or \$65,000 for districts w/less than 100 ADA)</i>	\$ 1,144,589

2. Budgeted Unrestricted reserve (after impact of Proposed Agreement)

a. General Fund budgeted Unrestricted EUR	\$ 3,526,271
b. General Fund budgeted Unrestricted Unappropriated amount	\$ -
c. Special Reserve Fund budgeted EUR	\$ -
d. Special Reserve Fund budgeted Unappropriated amount	\$ -
<b>e. Total District budgeted Unrestricted reserves</b>	<b>\$ 3,526,271</b>

3. Do Unrestricted reserves meet the state minimum standard amount?

Yes  No

**IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2 - June 9, 2020

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

**NOTE: Calculation includes TA for all groups and is unrestricted and restricted funds.**

NOTE: Impact of TA is included in approved board budget.

Current Year 1: 2020-21

	(Col. 1) Latest Board- approved budget before settlement (as of June 9 Board Adoption )	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions <i>(Payout for All Retirement Incentives)</i>	(Col. 4) Total impact on budget (col. 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	27,894,138	-	-	\$ 27,894,138
Remaining Revenues (8100-8799)	8,006,407	-	-	\$ 8,006,407
<b>TOTAL REVENUES</b>	<b>35,900,545</b>	<b>-</b>	<b>-</b>	<b>\$ 35,900,545</b>
<b>EXPENDITURES</b>				
1000 Certificated Salaries	15,971,314	-		\$ 15,971,314
2000 Classified Salaries	6,567,130	-		\$ 6,567,130
3000 Employee Benefits	9,587,692	-		\$ 9,587,692
4000 Books and Supplies	874,946	-		\$ 874,946
5000 Services and Operating Expenses	2,473,771	-	-	\$ 2,473,771
6000 Capital Outlay	2,067,198	-	-	\$ 2,067,198
7000 Other	610,912	-	-	\$ 610,912
<b>TOTAL EXPENDITURES</b>	<b>38,152,963</b>	<b>-</b>	<b>-</b>	<b>\$ 38,152,963</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(2,252,418)</b>	<b>-</b>	<b>-</b>	<b>\$ (2,252,418)</b>
Other Sources and Transfers In	-			\$ -
Other Uses and Transfers Out	-			\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,252,418)</b>	<b>-</b>	<b>-</b>	<b>\$ (2,252,418)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 6,282,690</b>			<b>\$ 6,282,690</b>
<b>ENDING BALANCE</b>	<b>\$ 4,030,272</b>			<b>\$ 4,030,272</b>

**IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**  
In accordance with E.C. 42142

**NOTE: Calculation includes TA for all groups and is unrestricted and restricted funds.**

NOTE: Impact of TA is included in approved board budget.

Year 2: 2021-22

Year 3: 2022-23

(Col. 5) Latest Board- approved MYP before settlement	(Col. 6) Revisions Necessary as a result of proposed settlement	(Col. 7) Other Revisions <i>(All Retirement Incentives and Settlements from other groups)</i>	(Col. 8) Total impact on budget (col. 5+6+7)	(Col. 9) Latest Board- approved MYP before settlement	(Col. 10) Revisions Necessary as a result of proposed settlement	(Col. 11) Other Revisions <i>(All Retirement Incentives and Settlements from other groups)</i>	(Col. 12) Total impact on budget (col. 9+10+11)
\$ 27,425,904	\$ -	\$ -	\$ 27,425,904	\$ 26,750,292	\$ -	\$ -	\$ 26,750,292
\$ 5,748,854	\$ -	\$ -	\$ 5,748,854	\$ 5,748,854	\$ -	\$ -	\$ 5,748,854
\$ 33,174,758	\$ -	\$ -	\$ 33,174,758	\$ 32,499,146	\$ -	\$ -	\$ 32,499,146
\$ 16,290,740			\$ 16,290,740	\$ 16,616,555			\$ 16,616,555
\$ 6,632,508			\$ 6,632,508	\$ 6,765,158			\$ 6,765,158
\$ 9,765,590			\$ 9,765,590	\$ 10,333,298			\$ 10,333,298
\$ 706,214			\$ 706,214	\$ 706,214			\$ 706,214
\$ 2,250,089	\$ -		\$ 2,250,089	\$ 2,283,016	\$ -	\$ -	\$ 2,283,016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 662,024	\$ -	\$ -	\$ 662,024	\$ 704,244	\$ -	\$ -	\$ 704,244
\$ 36,307,165	\$ -	\$ -	\$ 36,307,165	\$ 37,408,485	\$ -	\$ -	\$ 37,408,485
\$ (3,132,407)	\$ -	\$ -	\$ (3,132,407)	\$ (4,909,339)	\$ -	\$ -	\$ (4,909,339)
			\$ -				\$ -
			\$ -				\$ -
\$ (3,132,407)	\$ -	\$ -	\$ (3,132,407)	\$ (4,909,339)	\$ -	\$ -	\$ (4,909,339)
			\$ 4,030,272				\$ 897,865
			\$ 897,865				\$ (4,011,474)

**Certification No. 1**

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of \_\_\_\_\_ Rescue School District \_\_\_\_\_, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the \_\_\_\_\_ Rescue Union Federation of Teachers \_\_\_\_\_ Bargaining Unit, during the term of the agreement from \_\_\_\_\_ July 1, 2020 \_\_\_\_\_ to \_\_\_\_\_ June 30, 2021 \_\_\_\_\_.

- The budget revisions necessary to meet the costs of the agreement in year of its term are reflected on pages 5 & 6 of this document.
- N/A - No budget revisions necessary. - Impact of TA is included in approved board budget.

District Superintendent (Signature)	Date
Chief Business Official (Signature)	Date

**Certification #2**

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the *Public Disclosure of Proposed Bargaining Agreement* in accordance with the requirement of AB 1200 and Government Code Section 3547.5.

District Superintendent or Designee (Signature)	Date
Sean Martin	530-672-4803
<b>Contact Person</b>	<b>Phone</b>

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on \_\_\_\_\_ June 9, 2020 \_\_\_\_\_, took action to approve the proposed agreement with the Bargaining Unit.

President (or Clerk), Governing Board (Signature)	Date
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**ITEM#: 21**  
**DATE: June 9, 2020**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**      **AB1200 Disclosure-Classified Employees (CSEA);  
Tentative Agreement for 2020-21**

**BACKGROUND:**

This public disclosure is required for all negotiations agreements entered into by the district under Government Code Section 3547.5.

**STATUS:**

This document includes all known changes in costs based on current assignment and staffing for **Classified Employees (CSEA)** for the 2020-21 fiscal year.

**FISCAL IMPACT:**

Any costs related to this TA will be included the Fiscal Year budget for 2020-21 and subsequent year's budgets.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

**RECOMMENDATION:**

District staff recommends the Board of Trustees approve the Tentative Agreement with the **Classified Employees (CSEA)** of the Rescue Union School District and the AB1200 Disclosure.

CSEA/RUSD Tentative Agreement

Sig. Natalie Hadden  
CSEA President

Sig. Cesar Mata  
CSEA Representative

Sig. [Signature]  
RUSD Representative

May 19, 2020

**TENTATIVE AGREEMENT**

**For 2020-2021**

**Between**

**Rescue Union School District**

**and the**

**California School Employee Association and its Rescue Chapter #737**

**May 18, 2020**



The Rescue Union School District (“District”) and the California School Employees Association and its Rescue Chapter #737 (“CSEA”) agree to the following concerning the successor contract negotiations for the 2020-2023 term:

**Article III – Contractual Provisions**

3.2 It is the intent of the District and Association to negotiate within the Interest Based Bargaining format. During the term of this Agreement, the Association and the District mutually agree to meet and negotiate over any provision contained within this agreement as a means of resolving identified issues.

During the ~~2017/18~~ 2020/2021 year, the District and Association agree that all articles of the collective bargaining agreement shall be considered open for negotiation. During the ~~2018/19~~ 2021/22 and ~~2019/20~~ 2022/23 years, the parties agree to each present two (2) openers plus salaries and benefits for negotiation. Additional openers may be negotiated upon mutual agreement.

**Article V - Hours and Working Conditions**

5.1.2 Flexible scheduling of work days to allow for longer work day or modified work week will be allowed when mutually agreed to by the Association, unit member and the district. Unit members may have the option to elect to work a 4x10 schedule during the summer and holiday breaks. Such election shall be submitted in writing two weeks prior to the start of the request period and approved by the immediate supervisor and/or site administrator. The arrangement may be modified or terminated if the modified schedule is no longer acceptable to either party. If the ~~Association~~ unit member leaves the position, the

work schedule will revert to the regular work schedule prior to the position being filled.

5.2.2 Compensatory time off ("Comp Time") may be earned in lieu of cash compensation for authorized overtime. Comp Time shall be granted at the rate of one and one half (1-1/2) hours for each hour worked. Prior to performing authorized overtime, unit members shall have the option to elect to take compensatory time off in lieu of cash compensation for overtime work. Such election shall be submitted in writing to the immediate supervisor and/or site administrator. ~~an election shall be made about whether overtime pay or Comp Time will be earned.~~ An Association unit member may accrue a maximum of 40 earned hours of Comp. Time at any given time. [Note : 40 hours of earned Comp Time equals 26.66 hours of overtime] If funds are not available for overtime pay, District may exclusively offer Comp Time to Association unit members for overtime work. All accrued Comp Time must be taken within the fiscal year in which it was earned. District may "cash out" accrued Comp Time at anytime by paying the Association unit member. Any accrued Comp Time remaining at the end of the fiscal year will be "cashed out" by the District.

5.9.2 The District shall provide safety equipment to Association unit members where required. The District shall provide rain jackets and rain pants for employees in the following departments: transportation and maintenance and operations.

5.9.3 A sub-committee will meet to agree on the rain gear to be worn. The sub-committee will consist of a District Representative, department supervisor, and two CSEA members appointed by the CSEA chapter president.

## Article VI - Vacation

6.5.2 Upon request, and with the approval of the Superintendent, or designee, a less than full-time (12) twelve-month employee, may carry-over into the next fiscal year, a maximum of one year of vacation time. All requests for carry-over days shall be submitted in writing to the District no later than April 30th.

## Article VIII - Leaves

### 8.4 Discretionary Leave

8.4.1 Association Unit members shall be granted up to a total of nine (9) days of Discretionary Leave, which may be used at the discretion of the employee, to be deducted from accrued sick leave days, during each year of employment. Such



leave will not be cumulative and will be deducted from the Association unit member's sick leave. ~~(Effective one month after signed agreement and to commence on the first day of the succeeding month)~~

~~8.4.2 Discretionary Leave will not be used for purposes which are not serious in nature, for matters which can be taken care of outside of assigned hours of service, for purposes of earning money or working elsewhere, recreational purposes, or to extend a holiday or take a vacation.~~

8.4.32 The Association unit member shall request the leave from their supervisor no later than the day before the leave. ~~If more than one Association member per work location per day requests this leave, it~~ Discretionary leave may not be granted if it causes undue hardship for the site/department. Leave forms shall be provided at the work site/department. The Association unit member is required to secure prior approval from their immediate supervisor before taking Discretionary Leave except for the following reasons (up to 2 days):

8.4.32.1 Death or serious illness of a member of their immediate family.

8.4.32.2 Accident involving their person or property, or the person or property of a member of their immediate family.

8.4.32.3 Appearance in any court as a litigant or before any administrative tribunal as a litigant, party, or witness under subpoena.

8.4.32.4 Other reasons as approved by the District Superintendent or designee.

8.4.32.5 In the event that the employee is not entitled to enough sick leave to cover the request or they need to be absent longer than the allowed number of personal necessity days, days of absence not covered will be considered as leave without pay. The deduction will be made at their daily rate.

8.4.32.6 Employee's signature on the Absence Request Form for Discretionary Leave signifies compliance with the above article.

## Article XVI - Salary

### 16.6 Job Descriptions

~~Job descriptions will be reviewed every five years or as mutually agreed.~~

16.6 The parties agree to review and update up to six (6) job descriptions per year with the intent being to ensure that job descriptions accurately reflect each position’s duties, skills, and legal requirements as they may change over time.

**Article XVII – Duration of Contract**

17.1 The parties agree that it is in the interest of the District and CSEA to have stability during the period in which the parties negotiate the successor agreement. To this end, the parties agree as follows:

17.1.1 The parties agree to create a new collective bargaining agreement between CSEA and the District for the period of July 1, 20~~20~~<sup>17</sup> through June 30, 20~~23~~<sup>20</sup>.

17.1.2 The above referenced collective bargaining agreement shall embody all the specific terms of the agreement that will expire on June 30, 20~~23~~<sup>20</sup>.

17.1.3 The parties agree that no later than the February board meeting, they will provide public notice, as required by Government Code section 3547, of their respective proposals for successor agreement issues, other than term. The parties agree to commence negotiations on these proposals no later than two weeks after the board meeting.

17.1.4 Pursuant to the provisions of this agreement, the parties shall have a free and unlimited right to make successor agreement proposals on any subject matter within scope, with the exception of the previously determined duration clause.

17.1.5 Nothing in this agreement shall be construed as limiting any rights the parties otherwise retain under the provisions of the EERA, Government Code sections 3500 et seq.

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**Rescue Chapter 737 President**

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**Date**

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**Authorized representative of RUSD**

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**Date**

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CSEA Labor Relations Representative

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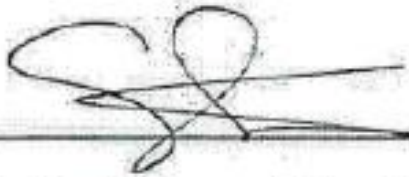
Date

Natsie Hadden

Rescue Chapter 737 President

5/19/2020

Date



Authorized representative of RUSD

5/19/20

Date

Cesar Mata

CSEA Labor Relations Representative

5/19/2020

Date

**DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5; CCR, Title V, Section 15449**

SELECT DISTRICT HERE: **Rescue School District**

The proposed agreement covers the period beginning July 1, 2020 and ending June 30, 2021, and will be acted upon by the Governing Board at its meeting on June 9, 2020. The General Fund is impacted as follows. Impact on other funds is addressed in the narrative.

Bargaining Unit Group	Check one by marking with "x"	Cost of 1% *
Certificated		\$ -
Classified	x	\$ 78,000
Confidential/Management		\$ -
Other		\$ -

\* includes salary and related benefits, e.g. STRS, PERS, Workers Compensation, Unemployment

**A. Proposed Change in Compensation**

	Compensation	\$ Fiscal Impact of Proposed Agreement			%		
		Year 1 FY 20-21	Year 2 FY 21-22	Year 3 FY 22-23	Year 1 FY 20-21	Year 2 FY 21-22	Year 3 FY 22-23
1	Salary Schedule - Increase(Decrease)	-	-	-	0.00%	0.00%	0.00%
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement	-	-	-	0.00%	0.00%	0.00%
3	Other Compensation (complete description below)	-	-	-	0.00%	0.00%	0.00%
4	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc. (may be included in costs above or shown separately)	-	-	-	0.00%	0.00%	0.00%
5	Health/Welfare Benefits - Increase (Decrease)	-	-	-	0.00%	0.00%	0.00%
6	<b>Total Compensation</b>	-	-	-	0.00%	0.00%	0.00%
7	<b>Total Number of Represented Employees</b>	205	205	205			
8	<b>Total Compensation Average Cost per Employee - Increase (Decrease)</b>	-	-	-			

%		
Year 1 FY 20-21	Year 2 FY 21-22	Year 3 FY 22-23
Cost of 1%: \$78,000		
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

9 **Other Compensation - Increase (Decrease)**  
**(Stipends, Bonuses, etc.) Provide Description Below**

None. Compensation was negotiated in the prior year's TA.

10 **Were any additional steps, columns, or ranges added to the schedules?** YES **NO**  
*If YES, please explain below*

11 **Does this bargaining group have a negotiated cap for Health and Welfare benefits?** YES NO  
*If YES, please indicate the cap amount.* \$ 7,554.97

- A. **Proposed change in compensation.** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary

None.

- B. **Proposed negotiated changes in non-compensation items** (e.g. class size adjustments, staff development days, teacher prep time, etc.)

12 month staff will have the ability to work 4x10 schedules during school breaks.

- C. **What are the specific impacts on instructional and support programs to accommodate the settlement?** Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

None.

- D. **What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

None.

- E. **Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

None.

**F. Will this agreement create, or increase an operating deficit in the current or subsequent year(s)?** An operating deficit is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

N/A. No financial impact of note from this agreement.

**G. Source of funding for proposed agreement.**

Current year:

N/A

How will ongoing cost of the proposed agreement be funded in future years?

N/A

If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

N/A

For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections enrollment growth, COLA, deficits, etc.

**H. Describe the financial impact on other funds affected by the proposed settlement - consider Cafeteria, Adult Education, Deferred Maintenance**

N/A

**G. Impact of Proposed Agreement on Current Year Unrestricted Reserves**

1. State Reserve Standard (after impact of Proposed Agreement)

a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 38,152,963
b. State Standard Minimum EUR Percentage for this district	3.00%
c. State Standard Minimum EUR amount for this district <i>(greater of line 1-c or \$65,000 for districts w/less than 100 ADA)</i>	\$ 1,144,589

2. Budgeted Unrestricted reserve (after impact of Proposed Agreement)

a. General Fund budgeted Unrestricted EUR	\$ 3,526,271
b. General Fund budgeted Unrestricted Unappropriated amount	\$ -
c. Special Reserve Fund budgeted EUR	\$ -
d. Special Reserve Fund budgeted Unappropriated amount	\$ -
<b>e. Total District budgeted Unrestricted reserves</b>	<b>\$ 3,526,271</b>

3. Do Unrestricted reserves meet the state minimum standard amount?

Yes  No

**IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**  
In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2 - May 14, 2019

*If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.*

**NOTE: Calculation includes TA for all groups and is unrestricted and restricted funds.**

	<b>Current Year 1: <u>2020-21</u></b>			
	<b>(Col. 1) Latest Board- approved budget before settlement (as of June 9, 2020 Adopted Budget )</b>	<b>(Col. 2) Revisions Necessary as a result of proposed settlement</b>	<b>(Col. 3) Other Revisions</b>	<b>(Col. 4) Total impact on budget (col. 1+2+3)</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	27,894,138	-	-	\$ 27,894,138
Remaining Revenues (8100-8799)	8,006,407	-	-	\$ 8,006,407
<b>TOTAL REVENUES</b>	<b>35,900,545</b>	<b>-</b>	<b>-</b>	<b>\$ 35,900,545</b>
<b>EXPENDITURES</b>				
1000 Certificated Salaries	15,971,314	-	-	\$ 15,971,314
2000 Classified Salaries	6,567,130	-	-	\$ 6,567,130
3000 Employee Benefits	9,587,692	-	-	\$ 9,587,692
4000 Books and Supplies	874,946	-	-	\$ 874,946
5000 Services and Operating Expenses	2,473,771	-	-	\$ 2,473,771
6000 Capital Outlay	2,067,198	-	-	\$ 2,067,198
7000 Other	610,912	-	-	\$ 610,912
<b>TOTAL EXPENDITURES</b>	<b>38,152,963</b>	<b>-</b>	<b>-</b>	<b>\$ 38,152,963</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(2,252,418)</b>	<b>-</b>	<b>-</b>	<b>\$ (2,252,418)</b>
Other Sources and Transfers In	-			\$ -
Other Uses and Transfers Out	-			\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,252,418)</b>	<b>-</b>	<b>-</b>	<b>\$ (2,252,418)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 6,282,690</b>			<b>\$ 6,282,690</b>
<b>ENDING BALANCE</b>	<b>\$ 4,030,272</b>			<b>\$ 4,030,272</b>



**IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**  
In accordance with E.C. 42142

**NOTE: Calculation includes TA for all groups and is unrestricted and restricted funds.**

Year 2: <u>2021-22</u>				Year 3: <u>2022-23</u>			
(Col. 5) Latest Board- approved MYP before settlement	(Col. 6) Revisions Necessary as a result of proposed settlement	(Col. 7) Other Revisions	(Col. 8) Total impact on budget (col. 5+6+7)	(Col. 9) Latest Board- approved MYP before settlement	(Col. 10) Revisions Necessary as a result of proposed settlement	(Col. 11) Other Revisions	(Col. 12) Total impact on budget (col. 9+10+11)
\$ 27,425,904	\$ -	\$ -	\$ 27,425,904	\$ 26,750,292	\$ -	\$ -	\$ 26,750,292
\$ 5,748,854	\$ -	\$ -	\$ 5,748,854	\$ 5,748,854	\$ -	\$ -	\$ 5,748,854
\$ 33,174,758	\$ -	\$ -	\$ 33,174,758	\$ 32,499,146	\$ -	\$ -	\$ 32,499,146
\$ 16,290,740	\$ -	\$ -	\$ 16,290,740	\$ 16,616,555	\$ -	\$ -	\$ 16,616,555
\$ 6,632,508	\$ -	\$ -	\$ 6,632,508	\$ 6,765,158	\$ -	\$ -	\$ 6,765,158
\$ 9,765,590	\$ -	\$ -	\$ 9,765,590	\$ 10,333,298	\$ -	\$ -	\$ 10,333,298
\$ 706,214	\$ -	\$ -	\$ 706,214	\$ 706,214	\$ -	\$ -	\$ 706,214
\$ 2,250,089	\$ -	\$ -	\$ 2,250,089	\$ 2,283,016	\$ -	\$ -	\$ 2,283,016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 662,024	\$ -	\$ -	\$ 662,024	\$ 704,244	\$ -	\$ -	\$ 704,244
\$ 36,307,165	\$ -	\$ -	\$ 36,307,165	\$ 37,408,485	\$ -	\$ -	\$ 37,408,485
\$ (3,132,407)	\$ -	\$ -	\$ (3,132,407)	\$ (4,909,339)	\$ -	\$ -	\$ (4,909,339)
			\$ -				\$ -
			\$ -				\$ -
\$ (3,132,407)	\$ -	\$ -	\$ (3,132,407)	\$ (4,909,339)	\$ -	\$ -	\$ (4,909,339)
			\$ 4,030,272				\$ 897,865
			\$ 897,865				\$ (4,011,474)

**Certification No. 1**

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of \_\_\_\_\_ Rescue Union School District \_\_\_\_\_, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the \_\_\_\_\_ CSEA \_\_\_\_\_ Bargaining Unit, during the term of the agreement from \_\_\_\_\_ July 1, 2020 \_\_\_\_\_ to \_\_\_\_\_ June 30, 2021 \_\_\_\_\_.

- The budget revisions necessary to meet the costs of the agreement in year of its term are reflected on pages 5 & 6 of this document.
- N/A - No budget revisions necessary.

District Superintendent (Signature)	Date
Chief Business Official (Signature)	Date

**Certification #2**

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the *Public Disclosure of Proposed Bargaining Agreement* in accordance with the requirement of AB 1200 and Government Code Section 3547.5.

District Superintendent or Designee (Signature)	Date
Sean Martin	530-672-4803
<b>Contact Person</b>	<b>Phone</b>

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on \_\_\_\_\_ June 9, 2020 \_\_\_\_\_, took action to approve the proposed agreement with the Bargaining Unit.

President (or Clerk), Governing Board (Signature)	Date
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ITEM#: 22  
DATE: June 9, 2020

RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:**      **AB1200 Disclosure-Confidential/ Management/ Administration Employees (Unrepresented) including Assistant Superintendents and Superintendent. Tentative Agreement for 2020-21**

**BACKGROUND:**

This public disclosure is required for all negotiations agreements entered into by the district under Government Code Section 3547.5.

**STATUS:**

This document includes all known changes in costs based on current assignment and staffing for **Confidential/ Management/ Administration Employees (Unrepresented) including Assistant Superintendents and Superintendent** for the 2020-21 fiscal years.

**FISCAL IMPACT:**

This amount will be incorporated into the Fiscal Year 2020-21 and subsequent year's budgets.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

**RECOMMENDATION:**

District staff recommends the Board of Trustees approve the Tentative Agreement with the **Confidential/ Management/ Administration Employees (Unrepresented) including Assistant Superintendents and Superintendent** of the Rescue Union School District for 2020-21, and the AB1200 Disclosure.

**DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5; CCR, Title V, Section 15449**

**SELECT DISTRICT HERE: Rescue School District**

The proposed agreement covers the period beginning July 1, 2020 and ending June 30, 2021, and will be acted upon by the Governing Board at its meeting on June 9, 2020. The General Fund is impacted as follows. Impact on other funds is addressed in the narrative.

**Bargaining Unit Group**

- Certificated
- Classified
- Confidential/Management
- Other

Check one by marking with "x"	Cost of 1% *
<input type="checkbox"/>	
<input type="checkbox"/>	
x	\$ 39,000
<input type="checkbox"/>	\$ -

\* includes salary and related benefits, e.g. STRS, PERS, Workers Compensation, Unemployment

**A. Proposed Change in Compensation**

	Compensation	\$ Fiscal Impact of Proposed Agreement		
		Year 1 FY 20-21	Year 2 FY 21-22	Year 3 FY 22-23
1	Salary Schedule - Increase(Decrease)	-	-	-
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement	10,764	10,764	10,920
3	Other Compensation (complete description below)	-	-	-
4	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc. (may be included in costs above or shown separately)	3,217	3,447	3,788
5	Health/Welfare Benefits - Increase (Decrease)	-	-	-
6	<b>Total Compensation</b>	13,981	14,211	14,708
7	<b>Total Number of Represented Employees</b>	30	30	30
8	<b>Total Compensation Average Cost per Employee - Increase (Decrease)</b>	466	474	490

%		
Year 1 FY 20-21	Year 2 FY 21-22	Year 3 FY 22-23
Cost of 1%: \$39,000		
0.00%	0.00%	0.00%
0.28%	0.28%	0.28%
0.00%	0.00%	0.00%
0.08%	0.09%	0.10%
0.00%	0.00%	0.00%
0.36%	0.36%	0.38%

9 **Other Compensation - Increase (Decrease) (Stipends, Bonuses, etc.) Provide Description Below**

The District will not pay ACSA dues for the administration and management members of the unrepresented group as a cost savings measure of approximately \$12,000.

10 **Were any additional steps, columns, or ranges added to the schedules?** YES NO

*If YES, please explain below*

It was mutually agreed upon that Step 7 would move up on the Confidential Salary Schedule and that Step 26 would be eliminated. This is cost neutral to the district due to the fact that the Fiscal Analyst position was filled by a Budget Technician, which is a lower paid position with an annual savings of approximately \$30,000 per year. Both the cost increase and savings are reflected in the 2020-21 budget.

11 **Does this bargaining group have a negotiated cap for Health and Welfare benefits?** YES NO

*If YES, please indicate the cap amount.*

\$7,238.16

- A. Proposed change in compensation.** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary

The change to the confidential salary schedule will create additional cost due to employees stepping a year sooner than previously, but this increase will be cost neutral for the total certificated staffing expense due to filling the Fiscal Analyst position was a lower level Budget Technician position. This agreement was partially as a resolution to an outstanding agreement with the confidential group from 2009-10. This change is reflected in the 2020-21 budget.

- B. Proposed negotiated changes in non-compensation items** (e.g. class size adjustments, staff development days, teacher prep time, etc.)

It was determined as a cost savings measure that the district will no longer pay for ACSA dues for the administration/management members in the unrepresented group. It should be noted additionally that the Assistant Superintendent positions also agreed to waive their ACSA dues which is included as part of their individual contracts.

- C. What are the specific impacts on instructional and support programs to accommodate the settlement?** Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

None.

- D. What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

None.

- E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

None.

**F. Will this agreement create, or increase an operating deficit in the current or subsequent year(s)?** An operating deficit is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

This agreement will create a net savings to the district of approximately \$28,000 annually.

**G. Source of funding for proposed agreement.**

Current year:

General Fund.

How will ongoing cost of the proposed agreement be funded in future years?

General Fund.

If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

N/A

For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections enrollment growth, COLA, deficits, etc.

**H. Describe the financial impact on other funds affected by the proposed settlement - consider Cafeteria, Adult Education, Deferred Maintenance**

N/A

**G. Impact of Proposed Agreement on Current Year Unrestricted Reserves**

1. State Reserve Standard (after impact of Proposed Agreement)

a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 38,152,963
b. State Standard Minimum EUR Percentage for this district	3.00%
c. State Standard Minimum EUR amount for this district <i>(greater of line 1-c or \$65,000 for districts w/less than 100 ADA)</i>	\$ 1,144,589

2. Budgeted Unrestricted reserve (after impact of Proposed Agreement)

a. General Fund budgeted Unrestricted EUR	\$ 3,526,271
b. General Fund budgeted Unrestricted Unappropriated amount	\$ -
c. Special Reserve Fund budgeted EUR	\$ -
d. Special Reserve Fund budgeted Unappropriated amount	\$ -
<b>e. Total District budgeted Unrestricted reserves</b>	<b>\$ 3,526,271</b>

3. Do Unrestricted reserves meet the state minimum standard amount?

Yes  No

**IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2 - June 9, 2020

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

**NOTE: Calculation includes TA for all groups and is unrestricted and restricted funds.**

NOTE: Impact of TA is included in approved board budget.

Current Year 1: 2020-21

	(Col. 1) Latest Board- approved budget before settlement (as of June 9 Board Adoption )	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions (Payout for All Retirement Incentives)	(Col. 4) Total impact on budget (col. 1+2+3)
<b>REVENUES</b>				
LCFF Sources (8010-8099)	27,894,138	-	-	\$ 27,894,138
Remaining Revenues (8100-8799)	8,006,407	-	-	\$ 8,006,407
<b>TOTAL REVENUES</b>	<b>35,900,545</b>	<b>-</b>	<b>-</b>	<b>\$ 35,900,545</b>
<b>EXPENDITURES</b>				
1000 Certificated Salaries	15,971,314	-		\$ 15,971,314
2000 Classified Salaries	6,567,130	-		\$ 6,567,130
3000 Employee Benefits	9,587,692	-		\$ 9,587,692
4000 Books and Supplies	874,946	-		\$ 874,946
5000 Services and Operating Expenses	2,473,771	-	-	\$ 2,473,771
6000 Capital Outlay	2,067,198	-	-	\$ 2,067,198
7000 Other	610,912	-	-	\$ 610,912
<b>TOTAL EXPENDITURES</b>	<b>38,152,963</b>	<b>-</b>	<b>-</b>	<b>\$ 38,152,963</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(2,252,418)</b>	<b>-</b>	<b>-</b>	<b>\$ (2,252,418)</b>
Other Sources and Transfers In	-			\$ -
Other Uses and Transfers Out	-			\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,252,418)</b>	<b>-</b>	<b>-</b>	<b>\$ (2,252,418)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 6,282,690</b>			<b>\$ 6,282,690</b>
<b>ENDING BALANCE</b>	<b>\$ 4,030,272</b>			<b>\$ 4,030,272</b>



**IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**  
In accordance with E.C. 42142

**NOTE: Calculation includes TA for all groups and is unrestricted and restricted funds.**

NOTE: Impact of TA is included in approved board budget.

Year 2: 2021-22 Year 3: 2022-23

(Col. 5) Latest Board- approved MYP before settlement	(Col. 6) Revisions Necessary as a result of proposed settlement	(Col. 7) Other Revisions <i>(All Retirement Incentives and Settlements from other groups)</i>	(Col. 8) Total impact on budget (col. 5+6+7)	(Col. 9) Latest Board- approved MYP before settlement	(Col. 10) Revisions Necessary as a result of proposed settlement	(Col. 11) Other Revisions <i>(All Retirement Incentives and Settlements from other groups)</i>	(Col. 12) Total impact on budget (col. 9+10+11)
\$ 27,425,904	\$ -	\$ -	\$ 27,425,904	\$ 26,750,292	\$ -	\$ -	\$ 26,750,292
\$ 5,748,854	\$ -	\$ -	\$ 5,748,854	\$ 5,748,854	\$ -	\$ -	\$ 5,748,854
\$ 33,174,758	\$ -	\$ -	\$ 33,174,758	\$ 32,499,146	\$ -	\$ -	\$ 32,499,146
\$ 16,290,740			\$ 16,290,740	\$ 16,616,555			\$ 16,616,555
\$ 6,632,508			\$ 6,632,508	\$ 6,765,158			\$ 6,765,158
\$ 9,765,590			\$ 9,765,590	\$ 10,333,298			\$ 10,333,298
\$ 706,214			\$ 706,214	\$ 706,214			\$ 706,214
\$ 2,250,089	\$ -	\$ -	\$ 2,250,089	\$ 2,283,016	\$ -	\$ -	\$ 2,283,016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 662,024	\$ -	\$ -	\$ 662,024	\$ 704,244	\$ -	\$ -	\$ 704,244
\$ 36,307,165	\$ -	\$ -	\$ 36,307,165	\$ 37,408,485	\$ -	\$ -	\$ 37,408,485
\$ (3,132,407)	\$ -	\$ -	\$ (3,132,407)	\$ (4,909,339)	\$ -	\$ -	\$ (4,909,339)
			\$ -				\$ -
			\$ -				\$ -
\$ (3,132,407)	\$ -	\$ -	\$ (3,132,407)	\$ (4,909,339)	\$ -	\$ -	\$ (4,909,339)
			\$ 4,030,272				\$ 897,865
			\$ 897,865				\$ (4,011,474)

**Certification No. 1**

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of \_\_\_\_\_ Rescue Union School District \_\_\_\_\_, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the \_\_\_\_\_ Unrepresented Group \_\_\_\_\_ Bargaining Unit, during the term of the agreement from \_\_\_\_\_ July 1, 2020 \_\_\_\_\_ to \_\_\_\_\_ June 30, 2021 \_\_\_\_\_.

- The budget revisions necessary to meet the costs of the agreement in year of its term are reflected on pages 5 & 6 of this document.
- N/A - No budget revisions necessary. - Impact of agreement included in approved board budget

District Superintendent (Signature)	Date
Chief Business Official (Signature)	Date

**Certification #2**

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the *Public Disclosure of Proposed Bargaining Agreement* in accordance with the requirement of AB 1200 and Government Code Section 3547.5.

District Superintendent or Designee (Signature)	Date
Sean Martin	530-672-4803
<b>Contact Person</b>	<b>Phone</b>

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on \_\_\_\_\_ June 9, 2020 \_\_\_\_\_, took action to approve the proposed agreement with the Bargaining Unit.

President (or Clerk), Governing Board (Signature)	Date
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RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:** Revised RUSD Salary Schedules for 2020-21

**BACKGROUND:**

A 1% increase for all groups was negotiated in 2018-19 for 2020-21 fiscal year and these salary schedules were approved by the Board at the May 21, 2019 meeting.

**STATUS:**

The following salary schedules have updates for the 2020-21 year:

- Certificated Extra Duty
- Classified Confidential
- Classified Management
- Classified Staff

Certificated Extra Duty – This schedule was updated to reflect the graduate stipend for having a second master’s degree or doctorate of \$500. This was a stipend that has been in place, but at some point was accidentally removed from the certificated salary schedule.

Classified Confidential – This schedule was updated based upon the TA for 2020-21. This change is cost neutral to the district.

Classified Management - This schedule was revised to reflect a reduction in placement of open positions in the district.

The CBOO position was moved down to 10% below the Assistant Superintendent of Business position to be closer in line with appropriate responsibilities. This position is currently open but would create a cost savings if used in the future.

The HR Director and Media/Technology Director positions that were placed on the classified schedule in 2014-15 year are moved to the current facilities director level to place the positions in line so that total salary is in line with other administration/management level positions. These positions are currently open but would create a cost savings if used in the future.

The Facilities Director position was moved in line with the other Director level positions. This position is currently open but would create a cost savings if used in the future.

The Information Technology Manager position was renamed to Information Technology Director to better reflect the duties and responsibilities of the position. This title change creates no cost change to the district.

Classified Staff – This schedule was updated to reflect the creation of the 220 day elementary secretary position and the 225 day middle school secretary position. The change to the school secretary position will create savings for any new positions filled.

The following salary schedules do not have any updates for the 2020-21 (The 1% increase was already approved at the May 2019 Board meeting) but are included for reference only:

- Certificated Administration/ Psychologist
- Certificated Nurse
- Certificated Teacher/ Counselor

**FISCAL IMPACT:**

These changes are incorporated into the Fiscal Year 2020-21 budget. The AB1200 documents breakdown all cost related to any changes updated on the salary schedules.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal IV – STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefits of our students.

**RECOMMENDATION:**

District staff recommends the Board of Trustees approve the revised salary schedules for 2020-21.



Rescue Union School District  
**Administrators Salary Schedule**  
 2020 - 2021

**CURRENT**

A 1.0 FTE is 8 hours a day with duty days next to each position.

Established Classification	Work Days	Step:												
		1	2	3	4	5	6	7	8	9	10			
Superintendent	224	187,309												
Assistant Superintendent - Curriculum & Instruction - Certificated	222	110,338	113,096	115,924	118,822	121,793	124,837	127,958	131,157	134,437	137,797			
Curriculum & Instruction Director Special Ed./Student Services Director	225	104,865	107,487	110,174	112,928	115,751	118,645	121,611	124,652	127,768	130,962			
Middle School Principal - Traditional	210	99,179	101,658	104,200	106,805	109,475	112,212	115,017	117,893	120,840	123,861			
Elementary Principal - Traditional	210	97,876	100,323	102,831	105,402	108,037	110,738	113,506	116,344	119,252	122,234			
VicePrincipal - Traditional EL Program Coordinator	210	92,420	94,731	97,099	99,526	102,014	104,565	107,179	109,858	112,605	115,420			
Psychologist	194	81,204	83,234	85,315	87,448	89,634	91,875	94,172	96,526	98,939	101,413			
Administrative Intern	184	80,175	82,179	84,234	86,340	88,498	90,711	92,978	95,303	97,685	100,128			

Board Approved: 5-21-19  
 Board Approved: 5-22-18  
 Board Approved: 6-13-17  
 Board Approved: 3-14-17  
 Board Approved: 5-10-16  
 Board Approved: 5-10-16  
 Board Approved: 6-9-15  
 Board Approved: 4-14-15  
 Board Approved: 11-20-13

10/18/2012

Board Approved: 1-10-12  
 Board Approved: 5-10-11  
 Board Approved: 7-22-10  
 Board Approved:  
 Board Approved: 6-12-07

1% salary increase, effect. 7-1-19 / 2 YR AGREEMENT 1% salary increase effective 7-1-20  
 1% salary increase, effect. 7-1-17 / 2 YR AGREEMENT 1% salary increase effective 7-1-18  
 New Superintendent Contract effect. 7-1-17  
 Position - English Language (EL) Program Coordinator / effect. 7-1-17  
 (ad'l 1% increase, based on passage of Prop.55 on Nov 8, 2016 election)  
 (4.5% increase, effect. 7-1-15) / 2 YR AGREEMENT  
 Per STRS regulations, Director of Human Resources and Media/Technology Director moved to Classified Management Salary Schedule Eff. 7-1-14  
 (4.5% increase, effect. 7-1-14)  
 (5.25% increase, effect. 7-1-13)  
 \*Per information from STRS - Human Resources Director & Media/Technology Director positions are NOT considered Certificated positions. These positions are on the Administrators salary schedule as **non-STRS positions**.  
 Reduction in furlough days from 10 to 4 days for 11-12/ Asst. Supt. change in Total # Base Days/ Separate Cert. Admin & Clss Mgmt salary schedules  
 Position - Director of Human Resources  
 5% Salary Reduction (2 yr.) -decrease in work days  
 Decrease in work # of days/salary schedule (- 5 days)/ {1 year agreement }  
 (4.53% increase, effect. 7-1-07)

Note- Possible to step 2 steps each year based on employee evaluation



Rescue Union School District  
Certificated Salary Schedule

CURRENT

2020 - 2021

183 Days x 7.25 Hrs/day equals 1.0 FTE ( 1.0% increase effective 07-01-2020)

STEP	BASE SALARY
1	52,067
2	52,069
3	52,788
4	54,696
5	57,251
6	59,801
7	62,355
8	65,596
9	69,193
10	72,075
11	72,075
12	74,951
13	74,951
14	78,116
15	78,116
16	81,572
17	81,572
18	85,315
19	85,315
20	89,345
21	93,242

Brd approved: 5-21-19

Effective 7-1-19, 1% salary increase / 2yr agreement (add'l 1.0% salary increase effective 7-1-20)

Brd approved: 5-8-18

Effective 7-1-17, 1% salary increase / 2yr agreement (add'l 1.0% salary increase effective 7-1-18)

Brd approved: 5-10-16

Effective 7-1-16, 1.0% salary increase (based on passage of Prop.55 on Nov.8, 2016 election)

Brd approved: 5-10-16

Effective 7-1-15, 4.5% salary increase / 2 yr agreement

Brd approved: 6-23-15

District offers up to a maximum of 10 years experience/ Step 10 highest starting placement on Salary Schedule

Brd approved: 5-12-15

Effective 7-1-14, 4.5% salary increase / Salary same as 184 days, but will be 181 days w/ more minutes per day



## Rescue Union School District

### MEMORANDUM 2020-2021 (Effective 07-01-2020)

**Subject:** *Extra Duty Pay / Substitute Pay / Unit Pay / Master's Degree Stipend*

#### **EXTRA DUTY PAY**

Extra duty pay to certificated staff will be paid at the daily rate for Step 1 (which includes 30 units) on the salary schedule. This calculates as follows:

#### **2020-2021**

Rate:

<b>Step 1</b>	<b>\$</b>	<b>52,067</b>	<b>Annual</b>
Divided by		183	# Days
Equals	<b>\$</b>	<b>284.52</b>	<b>Daily Rate</b>
Divided by		7.25	Hrs per day
Equals	<b>\$</b>	<b>39.24</b>	<b>Hourly Rate</b>

Teachers are paid Extra Duty Pay for the following:

After School Tutoring

Test Scoring

Training (District - Required Attendance)

Marina or Pleasant Grove Teachers Filling in for 1 Period receive - \$39.24

#### **SUBSTITUTE PAY**

Teachers substituting for other teachers receive sub pay rates:

\$ 70.00 for ½ day

\$140.00 for whole day

\$211.00 for Long Term Substitute (after 20 consecutive days)

#### **UNIT PAY**

Units earned after Bachelor's Degree (BA/BS) shall be compensated at \$80 per semester unit over 30 units up to 78 units; and prorated based on the employee's FTE.

#### **MASTER'S DEGREE STIPEND**

A Master's Degree (MA/MS) Stipend shall be compensated at \$750 annually; and prorated based on the employee's FTE



# Rescue Union School District

DRAFT

## MEMORANDUM 2020-2021 (Effective 07-01-2020)

**Subject:** *Extra Duty Pay / Substitute Pay / Unit Pay / Graduate Degree Stipend*

### **EXTRA DUTY PAY**

Extra duty pay to certificated staff will be paid at the daily rate for Step 1 (which includes 30 units) on the salary schedule. This calculates as follows:

#### **2020-2021**

Rate:

<b>Step 1</b>	<b>\$</b>	<b>52,067</b>	<b>Annual</b>
Divided by		183	# Days
Equals	<b>\$</b>	<b>284.52</b>	<b>Daily Rate</b>
Divided by		7.25	Hrs per day
Equals	<b>\$</b>	<b>39.24</b>	<b>Hourly Rate</b>

Teachers are paid Extra Duty Pay for the following:

After School Tutoring

Test Scoring

Training (District - Required Attendance)

Marina or Pleasant Grove Teachers Filling in for 1 Period receive - \$39.24

### **SUBSTITUTE PAY**

Teachers substituting for other teachers receive sub pay rates:

\$ 70.00 for ½ day

\$140.00 for whole day

\$211.00 for Long Term Substitute (after 20 consecutive days)

### **UNIT PAY**

Units earned after Bachelor's Degree (BA/BS) shall be compensated at \$80 per semester unit over 30 units up to 78 units; and prorated based on the employee's FTE up to or in excess of a 1.0 FTE.

### **GRADUATE DEGREE STIPEND**

A Master's Degree (MA/MS) Stipend shall be compensated at \$750 annually; and prorated based on the employee's FTE up to a 1.0 FTE.

A second Master's Degree (MA/MS) or Doctorate Stipend shall be compensated at an additional \$500 annually, and prorated based on the employee's FTE up to a 1.0 FTE.





# Rescue Union School District Classified Salary Schedule 2020-2021

CURRENT

This schedule is based on hourly rates. A 1.0 FTE is 8 hours a day with duty days *(including paid holidays)* next to each position.

Established Classification (With Duty Days inc. Holidays):	Step:									
	1	2	3	4	5	6-10	11-15	16-20	21-25	26+
Yard Supervisor (193)	\$14.17	\$14.88	\$15.62	\$16.40	\$17.22	\$18.08	\$18.98	\$19.93	\$20.93	\$21.98
Food Service Worker (193)	\$14.71	\$15.45	\$16.22	\$17.03	\$17.88	\$18.77	\$19.71	\$20.70	\$21.74	\$22.83
Health Office Aide (193)	\$14.97	\$15.72	\$16.51	\$17.34	\$18.21	\$19.12	\$20.08	\$21.08	\$22.13	\$23.24
Instructional Assistant Special Day Class (193)	\$15.58	\$16.36	\$17.18	\$18.04	\$18.94	\$19.89	\$20.88	\$21.92	\$23.02	\$24.17
Instructional Assistant General Ed (193)	\$15.58	\$16.36	\$17.18	\$18.04	\$18.94	\$19.89	\$20.88	\$21.92	\$23.02	\$24.17
Instructional Assistant Learning Center/RSP (193)	\$15.58	\$16.36	\$17.18	\$18.04	\$18.94	\$19.89	\$20.88	\$21.92	\$23.02	\$24.17
Itinerant Independence Facilitator/ Behavior Support Instructional Assistant (193)	\$15.94	\$16.74	\$17.58	\$18.46	\$19.38	\$20.35	\$21.37	\$22.44	\$23.56	\$24.74
Instructional Assistant Special Health Care Services (193)	\$16.37	\$17.19	\$18.05	\$18.95	\$19.90	\$20.90	\$21.95	\$23.05	\$24.20	\$25.41
Office Clerk (260)	\$16.37	\$17.19	\$18.05	\$18.95	\$19.90	\$20.90	\$21.95	\$23.05	\$24.20	\$25.41
Food Service Worker II - Cook (198)	\$17.64	\$18.52	\$19.45	\$20.42	\$21.44	\$22.51	\$23.64	\$24.82	\$26.06	\$27.36
Custodian (260)	\$17.93	\$18.83	\$19.77	\$20.76	\$21.80	\$22.89	\$24.03	\$25.23	\$26.49	\$27.81
Community/School Liaison (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Instructional Assistant Bilingual (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Library/Media Coordinator (215)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Media Technology Services Clerk (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Student Services Secretary (215)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Utility/Maintenance Technician (260)	\$18.55	\$19.48	\$20.45	\$21.47	\$22.54	\$23.67	\$24.85	\$26.09	\$27.39	\$28.76
Bus Driver (192) <i>(Additionally Work 3 8-Hour Days)</i>	\$18.77	\$19.71	\$20.70	\$21.74	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14
Dispatcher/Relief Bus Driver (240)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
Lead Custodian (260)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
School Secretary (240)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
Support Services Secretary (240)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
Assistant Mechanic (240)	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16	\$29.57	\$31.05
Bus Driver Trainer (240)	\$20.64	\$21.67	\$22.75	\$23.89	\$25.08	\$26.33	\$27.65	\$29.03	\$30.48	\$32.00
Account Technician (260)	\$21.07	\$22.12	\$23.23	\$24.39	\$25.61	\$26.89	\$28.23	\$29.64	\$31.12	\$32.68
Certified Occupational Therapist Aide (193)	\$22.63	\$23.76	\$24.95	\$26.20	\$27.51	\$28.89	\$30.33	\$31.85	\$33.44	\$35.11
Health Office Nurse (RN/LVN) (198)	\$22.63	\$23.76	\$24.95	\$26.20	\$27.51	\$28.89	\$30.33	\$31.85	\$33.44	\$35.11
Lead Maintenance Technician (260)	\$22.63	\$23.76	\$24.95	\$26.20	\$27.51	\$28.89	\$30.33	\$31.85	\$33.44	\$35.11
Nurse (RN/LVN) Instructional Assistant (198)	\$22.63	\$23.76	\$24.95	\$26.20	\$27.51	\$28.89	\$30.33	\$31.85	\$33.44	\$35.11
Mechanic (240)	\$23.93	\$25.13	\$26.39	\$27.71	\$29.10	\$30.56	\$32.09	\$33.69	\$35.37	\$37.14
Technology Support Specialist (260)	\$26.04	\$27.34	\$28.71	\$30.15	\$31.66	\$33.24	\$34.90	\$36.65	\$38.48	\$40.40
Lead Maintenance Technician- HVAC Emphasis (260)	\$26.45	\$27.77	\$29.16	\$30.62	\$32.15	\$33.76	\$35.45	\$37.22	\$39.08	\$41.03
Database Support Specialist (260)	\$28.85	\$30.29	\$31.80	\$33.39	\$35.06	\$36.81	\$38.65	\$40.58	\$42.61	\$44.74



# Rescue Union School District Classified Salary Schedule 2020-2021

## Unused Positions

This schedule is based on hourly rates. A 1.0 FTE is 8 hours a day with duty days *(including paid holidays)* next to each position.

Establishment Classification (With Duty Days):	Step:									
	1	2	3	4	5	6-10	11-15	16-20	21-25	26+
Braille Translator (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Instructional Assistant Computer Lab (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Sign Language Interpreter (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Warehouse Person (240)	\$18.55	\$19.48	\$20.45	\$21.47	\$22.54	\$23.67	\$24.85	\$26.09	\$27.39	\$28.76
Accounts Payable Clerk (260)	\$21.07	\$22.12	\$23.23	\$24.39	\$25.61	\$26.89	\$28.23	\$29.64	\$31.12	\$32.68
Accountant (260)	\$26.04	\$27.34	\$28.71	\$30.15	\$31.66	\$33.24	\$34.90	\$36.65	\$38.48	\$40.40

Board Approved:

### Historical Changes to Classified Salary Schedule

2008.06.10 - Para Educator/IIF Position - Board Approved Eff 07/01/08

2008.08.04 - IA ESL/EDL removed from Salary Schedule

2011.07.01 - Dispatcher/Relief Bus Driver position added

2011.10.01 - District Paid Medical Insurance Cap: \$487.00

2012.05.08 - IA Specialized Needs changed to IA Special Day Class Instructional Assistant

2012.07.01 - Note There were no salary increases on the schedule from 2008/09 - 2012/13

2013.06.25 - Health Office Aide II changed to Health Office Nurse

2013.06.25 - Mechanic New Job Description - Board Approved

2013.07.01 - Learning Center/Resource Specialist Program Instructional Assistant added

2013.07.01 - Nurse (RN/LVN) Instructional Assistant added

2013.11.20 - 5.25% salary increase - Board Approved Eff 07/01/2013

2014.07.01 - Health Office Nurse/Nurse IA moved from Range 4 to Range 11

2015.05.12 - 4.50% salary increase - Board Approved Eff 07/01/2014

2016.06.14 - 4.50% salary increase - Board Approved Eff 07/01/2015

2016.06.14 - 1.00% salary increase - Board Approved Eff 07/01/2016 (Two-year Settlement)

2016.11.15 - Database Support Specialist - Board Approved Eff 01/03/2017

2018.01.04 - Yard Supervisor position added

2018.05.22 - 1.00% salary increase - Board Approved Eff 07/01/2017

2018.05.22 - 1.00% salary increase - Board Approved Eff 07/01/2018 (Two-year Settlement)

2018.08.14 - Account Technician position added

2019.03.12 - Certified Occupational Therapist position added

2019.05.21 - Steps 7-26 added to salary schedule to replace longevity - Board Approved Eff 07/01/2019

2019.05.21 - Positions not currently being used were moved to page 2 - Board Approved Eff 07/01/2019

2019.05.21 - Eliminated Instructional Assistant (Prior to 2008/09) - Board Approved Eff 07/01/2019

2019.05.21 - 1.00% salary increase - Board Approved Eff 07/01/2019

2019.05.21 - 1.00% salary increase - Board Approved Eff 07/01/2020 (Two-year Settlement)

DRAFT



## Rescue Union School District Classified Salary Schedule 2020-2021

This schedule is based on hourly rates. A 1.0 FTE is 8 hours a day with duty days *(including paid holidays)* next to each position.

Established Classification (With Duty Days inc. Holidays):	Step:									
	1	2	3	4	5	6-10	11-15	16-20	21-25	26+
Yard Supervisor (193)	\$14.17	\$14.88	\$15.62	\$16.40	\$17.22	\$18.08	\$18.98	\$19.93	\$20.93	\$21.98
Food Service Worker (193)	\$14.71	\$15.45	\$16.22	\$17.03	\$17.88	\$18.77	\$19.71	\$20.70	\$21.74	\$22.83
Health Office Aide (193)	\$14.97	\$15.72	\$16.51	\$17.34	\$18.21	\$19.12	\$20.08	\$21.08	\$22.13	\$23.24
Instructional Assistant Special Day Class (193)	\$15.58	\$16.36	\$17.18	\$18.04	\$18.94	\$19.89	\$20.88	\$21.92	\$23.02	\$24.17
Instructional Assistant General Ed (193)	\$15.58	\$16.36	\$17.18	\$18.04	\$18.94	\$19.89	\$20.88	\$21.92	\$23.02	\$24.17
Instructional Assistant Learning Center/RSP (193)	\$15.58	\$16.36	\$17.18	\$18.04	\$18.94	\$19.89	\$20.88	\$21.92	\$23.02	\$24.17
Itinerant Independence Facilitator/ Behavior Support Instructional Assistant (193)	\$15.94	\$16.74	\$17.58	\$18.46	\$19.38	\$20.35	\$21.37	\$22.44	\$23.56	\$24.74
Instructional Assistant Special Health Care Services (193)	\$16.37	\$17.19	\$18.05	\$18.95	\$19.90	\$20.90	\$21.95	\$23.05	\$24.20	\$25.41
Office Clerk (260)	\$16.37	\$17.19	\$18.05	\$18.95	\$19.90	\$20.90	\$21.95	\$23.05	\$24.20	\$25.41
Food Service Worker II - Cook (198)	\$17.64	\$18.52	\$19.45	\$20.42	\$21.44	\$22.51	\$23.64	\$24.82	\$26.06	\$27.36
Custodian (260)	\$17.93	\$18.83	\$19.77	\$20.76	\$21.80	\$22.89	\$24.03	\$25.23	\$26.49	\$27.81
Community/School Liaison (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Instructional Assistant Bilingual (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Library/Media Coordinator (215)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Media Technology Services Clerk (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Student Services Secretary (215)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Utility/Maintenance Technician (260)	\$18.55	\$19.48	\$20.45	\$21.47	\$22.54	\$23.67	\$24.85	\$26.09	\$27.39	\$28.76
Bus Driver (192) <i>(Additionally Work 3 8-Hour Days)</i>	\$18.77	\$19.71	\$20.70	\$21.74	\$22.83	\$23.97	\$25.17	\$26.43	\$27.75	\$29.14
Dispatcher/Relief Bus Driver (240)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
Lead Custodian (260)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
Elementary School Secretary (220)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
Middle School Secretary (225)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
School Secretary (Pre-2021) (240)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
Support Services Secretary (240)	\$19.52	\$20.50	\$21.53	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	\$30.30
Assistant Mechanic (240)	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16	\$29.57	\$31.05
Bus Driver Trainer (240)	\$20.64	\$21.67	\$22.75	\$23.89	\$25.08	\$26.33	\$27.65	\$29.03	\$30.48	\$32.00
Account Technician (260)	\$21.07	\$22.12	\$23.23	\$24.39	\$25.61	\$26.89	\$28.23	\$29.64	\$31.12	\$32.68
Certified Occupational Therapist Aide (193)	\$22.63	\$23.76	\$24.95	\$26.20	\$27.51	\$28.89	\$30.33	\$31.85	\$33.44	\$35.11
Health Office Nurse (RN/LVN) (198)	\$22.63	\$23.76	\$24.95	\$26.20	\$27.51	\$28.89	\$30.33	\$31.85	\$33.44	\$35.11
Lead Maintenance Technician (260)	\$22.63	\$23.76	\$24.95	\$26.20	\$27.51	\$28.89	\$30.33	\$31.85	\$33.44	\$35.11
Nurse (RN/LVN) Instructional Assistant (198)	\$22.63	\$23.76	\$24.95	\$26.20	\$27.51	\$28.89	\$30.33	\$31.85	\$33.44	\$35.11
Mechanic (240)	\$23.93	\$25.13	\$26.39	\$27.71	\$29.10	\$30.56	\$32.09	\$33.69	\$35.37	\$37.14
Technology Support Specialist (260)	\$26.04	\$27.34	\$28.71	\$30.15	\$31.66	\$33.24	\$34.90	\$36.65	\$38.48	\$40.40
Lead Maintenance Technician- HVAC Emphasis (260)	\$26.45	\$27.77	\$29.16	\$30.62	\$32.15	\$33.76	\$35.45	\$37.22	\$39.08	\$41.03
Database Support Specialist (260)	\$28.85	\$30.29	\$31.80	\$33.39	\$35.06	\$36.81	\$38.65	\$40.58	\$42.61	\$44.74

Board Approved:



# Rescue Union School District Classified Salary Schedule 2020-2021

## Unused Positions

This schedule is based on hourly rates. A 1.0 FTE is 8 hours a day with duty days *(including paid holidays)* next to each position.

Established Classification (With Duty Days):	Step:									
	1	2	3	4	5	6-10	11-15	16-20	21-25	26+
Braille Translator (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Instructional Assistant Computer Lab (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Sign Language Interpreter (193)	\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16	\$24.32	\$25.54	\$26.82	\$28.16
Warehouse Person (240)	\$18.55	\$19.48	\$20.45	\$21.47	\$22.54	\$23.67	\$24.85	\$26.09	\$27.39	\$28.76
Accounts Payable Clerk (260)	\$21.07	\$22.12	\$23.23	\$24.39	\$25.61	\$26.89	\$28.23	\$29.64	\$31.12	\$32.68
Accountant (260)	\$26.04	\$27.34	\$28.71	\$30.15	\$31.66	\$33.24	\$34.90	\$36.65	\$38.48	\$40.40

Board Approved:

### Historical Changes to Classified Salary Schedule

2008.06.10 - Para Educator/IIF Position - Board Approved Eff 07/01/08	2016.06.14 - 4.50% salary increase - Board Approved Eff 07/01/2015
2008.08.04 - IA ESL/EDL removed from Salary Schedule	2016.06.14 - 1.00% salary increase - Board Approved Eff 07/01/2016 (Two-year Settlement)
2011.07.01 - Dispatcher/Relief Bus Driver position added	2016.11.15 - Database Support Specialist - Board Approved Eff 01/03/2017
2011.10.01 - District Paid Medical Insurance Cap: \$487.00	2018.01.04 - Yard Supervisor position added
2012.05.08 - IA Specialized Needs changed to IA Special Day Class Instructional Assistant	2018.05.22 - 1.00% salary increase - Board Approved Eff 07/01/2017
2012.07.01 - Note There were no salary increases on the schedule from 2008/09 - 2012/13	2018.05.22 - 1.00% salary increase - Board Approved Eff 07/01/2018 (Two-year Settlement)
2013.06.25 - Health Office Aide II changed to Health Office Nurse	2018.08.14 - Account Technician position added
2013.06.25 - Mechanic New Job Description - Board Approved	2019.03.12 - Certified Occupational Therapist position added
2013.07.01 - Learning Center/Resource Specialist Program Instructional Assistant added	2019.05.21 - Steps 7-26 added to salary schedule to replace longevity - Board Approved Eff 07/01/2019
2013.07.01 - Nurse (RN/LVN) Instructional Assistant added	2019.05.21 - Positions not currently being used were moved to page 2 - Board Approved Eff 07/01/2019
2013.11.20 - 5.25% salary increase - Board Approved Eff 07/01/2013	2019.05.21 - Eliminated Instructional Assistant (Prior to 2008/09) - Board Approved Eff 07/01/2019
2014.07.01 - Health Office Nurse/Nurse IA moved from Range 4 to Range 11	2019.05.21 - 1.00% salary increase - Board Approved Eff 07/01/2019
2015.05.12 - 4.50% salary increase - Board Approved Eff 07/01/2014	2019.05.21 - 1.00% salary increase - Board Approved Eff 07/01/2020 (Two-year Settlement)
	2020.xx.xx- Elementary School Secretary & Middle School Secretary positions added



**Rescue Union School District  
Classified Management Salary Schedule**

**CURRENT**

**2020-2021**

Revised 05/14/2019

Established Classification	Work Days	Step:											
		1	2	3	4	5	6	7	8	9	10	11-15	16-20
Assistant Superintendent- Business Services - Classified	222	110,338	113,096	115,924	118,822	121,793	124,837	127,958	131,157	134,436	137,797	144,687	151,921
Chief Business & Operations Official	225	105,590	108,230	110,935	113,709	116,552	119,465	122,452	125,513	128,651	131,867	138,461	145,384
Director of Human Resources Media/Technology Director	225	104,866	107,488	110,175	112,929	115,752	118,646	121,612	124,653	127,769	130,963	137,511	144,387
Facilities Director	225	87,456	89,642	91,883	94,181	96,535	98,948	101,422	103,958	106,557	109,221	114,682	120,416
Personnel Services Coordinator Transportation Director Information Technology Manager Food Services Director <i>(2 Districts RUSD &amp; BUSD)</i>	225	70,999	72,774	74,593	76,458	78,370	80,329	82,337	84,395	86,505	88,668	93,101	97,756
Behaviorist Occupational Therapist	185	65,826	67,472	69,158	70,887	72,660	74,476	76,338	78,246	80,203	82,208	86,318	90,634
Food Services Director	225	65,826	67,472	69,158	70,887	72,660	74,476	76,338	78,246	80,203	82,208	86,318	90,634
Maintenance & Operations Coordinator	225	61,409	62,944	64,518	66,131	67,784	69,479	71,216	72,996	74,821	76,691	80,526	84,552
Custodial Supervisor	225	57,410	58,845	60,316	61,824	63,370	64,954	66,578	68,242	69,949	71,697	75,282	79,046

Board Approved: 2019.05.21

1% salary increase, effective 7-1-19 / 2 YR AGREEMENT, 1% salary increase effective 7-1-20

Board Approved: 2019.04.09

Position - Behaviorist Eff -4/10/19

Board Approved: 2019.02.12

Position - Occupational Therapist Eff -2/13/19

Board Approved: 2018.05.22

1% salary increase, effective 7-1-17 / 2 YR AGREEMENT, 1% salary increase effective 7-1-18

Board Approved: 2016.12.13

Position - Custodial Supervisor, effective 12-14-16



Rescue Union School District  
Classified Management Salary Schedule

DRAFT

2020-2021

Revised 06/09/2020

Established Classification	Work Days	Step:											
		1	2	3	4	5	6	7	8	9	10	11-15	16-20
Assistant Superintendent- Business Services - Classified	222	110,338	113,096	115,924	118,822	121,793	124,837	127,958	131,157	134,436	137,797	144,687	151,921
Chief Business & Operations Official	225	100,307	102,815	105,385	108,020	110,721	113,489	116,326	119,234	122,215	125,270	131,534	138,110
Director of Human Resources Media/Technology Director	225	87,456	89,642	91,883	94,181	96,535	98,948	101,422	103,958	106,557	109,221	114,682	120,416
Facilities Director Food Services Director (2 Districts RUSD & BUSD) Information Technology Director Personnel Services Coordinator Transportation Director	225	70,999	72,774	74,593	76,458	78,370	80,329	82,337	84,395	86,505	88,668	93,101	97,756
Behaviorist Occupational Therapist	185	65,826	67,472	69,158	70,887	72,660	74,476	76,338	78,246	80,203	82,208	86,318	90,634
Food Services Director	225	65,826	67,472	69,158	70,887	72,660	74,476	76,338	78,246	80,203	82,208	86,318	90,634
Maintenance & Operations Coordinator	225	61,409	62,944	64,518	66,131	67,784	69,479	71,216	72,996	74,821	76,691	80,526	84,552
Custodial Supervisor	225	57,410	58,845	60,316	61,824	63,370	64,954	66,578	68,242	69,949	71,697	75,282	79,046

Board Approved: XXXX

Board Approved: 2019.05.19

Board Approved: 2019.04.09

Board Approved: 2019.02.12

Board Approved: 2018.05.22

Moved Facilities/ HR/Media-Tech Directors and CBOO positions to lower level. Renamed IT Manager to Director

1% salary increase, effective 7-1-19 / 2 YR AGREEMENT, 1% salary increase effective 7-1-20

Position - Behaviorist Eff -4/10/19

Position - Occupational Therapist Eff -2/13/19

1% salary increase, effective 7-1-17 / 2 YR AGREEMENT, 1% salary increase effective 7-1-18



**Rescue Union School District  
Confidential Salary Schedule  
2020-2021**

**CURRENT**

**A 1.0 FTE is 8 hours a day with 260 duty days.**

Classification	Step:											
	1	2	3	4	5	6	7-10	11-15	16-20	21-25	26	
12 Month												
Fiscal Analyst	4,965	5,213	5,474	5,748	6,035	6,337	6,654	6,987	7,336	7,703	8,088	
(Hrly Rates)	<b>28.64</b>	<b>30.08</b>	<b>31.58</b>	<b>33.16</b>	<b>34.82</b>	<b>36.56</b>	<b>38.39</b>	<b>40.31</b>	<b>42.32</b>	<b>44.44</b>	<b>46.66</b>	
12 Month												
Admin. Assistant	4,513	4,739	4,976	5,225	5,486	5,760	6,048	6,350	6,668	7,001	7,351	
(Hrly Rates)	<b>26.04</b>	<b>27.34</b>	<b>28.71</b>	<b>30.14</b>	<b>31.65</b>	<b>33.23</b>	<b>34.89</b>	<b>36.63</b>	<b>38.47</b>	<b>40.39</b>	<b>42.41</b>	
12 Month												
Budget Technician	4,513	4,739	4,976	5,225	5,486	5,760	6,048	6,350	6,668	7,001	7,351	
(Hrly Rates)	<b>26.04</b>	<b>27.34</b>	<b>28.71</b>	<b>30.14</b>	<b>31.65</b>	<b>33.23</b>	<b>34.89</b>	<b>36.63</b>	<b>38.47</b>	<b>40.39</b>	<b>42.41</b>	
12 Month												
Payroll Technician	3,980	4,179	4,388	4,607	4,837	5,079	5,333	5,600	5,880	6,174	6,483	
Personnel Technician												
(Hrly Rates)	<b>22.96</b>	<b>24.11</b>	<b>25.32</b>	<b>26.58</b>	<b>27.91</b>	<b>29.30</b>	<b>30.77</b>	<b>32.31</b>	<b>33.92</b>	<b>35.62</b>	<b>37.40</b>	
12 Month												
Payroll Clerk	3,652	3,835	4,027	4,228	4,439	4,661	4,894	5,139	5,396	5,666	5,949	
Personnel Clerk												
(Hrly Rates)	<b>21.07</b>	<b>22.13</b>	<b>23.23</b>	<b>24.39</b>	<b>25.61</b>	<b>26.89</b>	<b>28.23</b>	<b>29.65</b>	<b>31.13</b>	<b>32.69</b>	<b>34.32</b>	
12 Month												
District Office Secty.	3,652	3,835	4,027	4,228	4,439	4,661	4,894	5,139	5,396	5,666	5,949	
(Hrly Rates)	<b>21.07</b>	<b>22.13</b>	<b>23.23</b>	<b>24.39</b>	<b>25.61</b>	<b>26.89</b>	<b>28.23</b>	<b>29.65</b>	<b>31.13</b>	<b>32.69</b>	<b>34.32</b>	
12 Month												
Receptionist	2,696	2,831	2,973	3,122	3,278	3,442	3,614	3,795	3,985	4,184	4,393	
(Hrly Rates)	<b>15.55</b>	<b>16.33</b>	<b>17.15</b>	<b>18.01</b>	<b>18.91</b>	<b>19.86</b>	<b>20.85</b>	<b>21.89</b>	<b>22.99</b>	<b>24.14</b>	<b>25.34</b>	

**Board Adopted:**

- 2001.08.07 Effective July 1, 2001 (4.75% Increase)
- 2002.08.13 Approval new positions
- 2002.12.10 Effective July 1, 2002 (2% Increase)
- 2004.03.09 One Time Payment (\$834 for 03-04)
- 2004.08.10 Effective July 1, 2004 (3% Increase)
- 2006.03.21 Effective July 1, 2005 (5% Increase)
- 2006.03.21 Effective July 1, 2006 (6.89% Increase)
- 2006.08.08 Accountant Reclassified from Confidential to Classified Position
- 2006.11.14 DO Clerk (Confidential) Reclassified to Office Clerk (Classified)
- 2007.06.12 Effective July 1, 2007 (4.53% Increase)
- 2008.06.10 Effective July 1, 2008
- 2009.08.11 Effective July 1, 2009
- 2010.06.22 Effective July 1, 2010
- 2013.11.20 Effective July 1, 2013 (5.25% Increase)
- 2015.04.14 Effective July 1, 2014 (4.5% Increase)
- 2016.05.10 Effective July 1, 2015 (4.5% Increase) 2 year agreement
- 2016.05.10 Effective July 1, 2016 (1% Increase) based on passage of Prop 55
- 2017.08.01 Approved Fiscal Analyst position
- 2018.05.22 Effective July 1, 2017 (1.0% Increase)
- 2018.05.22 Effective July 1, 2018 (1.0% Increase)
- 2019.05.21 Effective July 1, 2019 (1.0% Increase)
- 2019.05.21 Effective July 1, 2020 (1.0% Increase)



**Rescue Union School District  
Confidential Salary Schedule  
2020-2021**

**DRAFT**

A 1.0 FTE is 8 hours a day with 260 duty days.

Classification	Step:										
	1	2	3	4	5	6	7	8-10	11-15	16-20	21-25
12 Month Fiscal Analyst	4,965	5,213	5,474	5,748	6,035	6,337	6,654	6,987	7,336	7,703	8,088
(Hrly Rates)	<b>28.64</b>	<b>30.08</b>	<b>31.58</b>	<b>33.16</b>	<b>34.82</b>	<b>36.56</b>	<b>38.39</b>	<b>40.31</b>	<b>42.32</b>	<b>44.44</b>	<b>46.66</b>
12 Month Admin. Assistant	4,513	4,739	4,976	5,225	5,486	5,760	6,048	6,350	6,668	7,001	7,351
(Hrly Rates)	<b>26.04</b>	<b>27.34</b>	<b>28.71</b>	<b>30.14</b>	<b>31.65</b>	<b>33.23</b>	<b>34.89</b>	<b>36.63</b>	<b>38.47</b>	<b>40.39</b>	<b>42.41</b>
12 Month Budget Technician	4,513	4,739	4,976	5,225	5,486	5,760	6,048	6,350	6,668	7,001	7,351
(Hrly Rates)	<b>26.04</b>	<b>27.34</b>	<b>28.71</b>	<b>30.14</b>	<b>31.65</b>	<b>33.23</b>	<b>34.89</b>	<b>36.63</b>	<b>38.47</b>	<b>40.39</b>	<b>42.41</b>
12 Month Payroll Technician	3,980	4,179	4,388	4,607	4,837	5,079	5,333	5,600	5,880	6,174	6,483
Personnel Technician											
(Hrly Rates)	<b>22.96</b>	<b>24.11</b>	<b>25.32</b>	<b>26.58</b>	<b>27.91</b>	<b>29.30</b>	<b>30.77</b>	<b>32.31</b>	<b>33.92</b>	<b>35.62</b>	<b>37.40</b>
12 Month Payroll Clerk	3,652	3,835	4,027	4,228	4,439	4,661	4,894	5,139	5,396	5,666	5,949
Personnel Clerk											
(Hrly Rates)	<b>21.07</b>	<b>22.13</b>	<b>23.23</b>	<b>24.39</b>	<b>25.61</b>	<b>26.89</b>	<b>28.23</b>	<b>29.65</b>	<b>31.13</b>	<b>32.69</b>	<b>34.32</b>
12 Month District Office Secty.	3,652	3,835	4,027	4,228	4,439	4,661	4,894	5,139	5,396	5,666	5,949
(Hrly Rates)	<b>21.07</b>	<b>22.13</b>	<b>23.23</b>	<b>24.39</b>	<b>25.61</b>	<b>26.89</b>	<b>28.23</b>	<b>29.65</b>	<b>31.13</b>	<b>32.69</b>	<b>34.32</b>
12 Month Receptionist	2,696	2,831	2,973	3,122	3,278	3,442	3,614	3,795	3,985	4,184	4,393
(Hrly Rates)	<b>15.55</b>	<b>16.33</b>	<b>17.15</b>	<b>18.01</b>	<b>18.91</b>	<b>19.86</b>	<b>20.85</b>	<b>21.89</b>	<b>22.99</b>	<b>24.14</b>	<b>25.34</b>

**Board Adopted:**

- 2001.08.07 Effective July 1, 2001 (4.75% Increase)
- 2002.08.13 Approval new positions
- 2002.12.10 Effective July 1, 2002 (2% Increase)
- 2004.03.09 One Time Payment (\$834 for 03-04)
- 2004.08.10 Effective July 1, 2004 (3% Increase)
- 2006.03.21 Effective July 1, 2005 (5% Increase)
- 2006.03.21 Effective July 1, 2006 (6.89% Increase)
- 2006.08.08 Accountant Reclassified from Confidential to Classified Position
- 2006.11.14 DO Clerk (Confidential) Reclassified to Office Clerk (Classified)
- 2007.06.12 Effective July 1, 2007 (4.53% Increase)
- 2008.06.10 Effective July 1, 2008
- 2009.08.11 Effective July 1, 2009
- 2010.06.22 Effective July 1, 2010
- 2013.11.20 Effective July 1, 2013 (5.25% Increase)
- 2015.04.14 Effective July 1, 2014 (4.5% Increase)
- 2016.05.10 Effective July 1, 2015 (4.5% Increase) 2 year agreement
- 2016.05.10 Effective July 1, 2016 (1% Increase) based on passage of Prop 55
- 2017.08.01 Approved Fiscal Analyst position
- 2018.05.22 Effective July 1, 2017 (1.0% Increase)
- 2018.05.22 Effective July 1, 2018 (1.0% Increase)
- 2019.05.21 Effective July 1, 2019 (1.0% Increase)
- 2019.05.21 Effective July 1, 2020 (1.0% Increase)
- 2020.xx.xx Effective July 1, 2020 Moved Step 7 up and eliminated Step 26





Rescue Union School District  
 Certificated NURSE Salary Schedule

CURRENT

2020 - 2021

**193 Days** x 7.25 Hrs. per day equals 1.0 FTE  
 (with 1% salary increase effective 07-01-2020)

STEP	BASE SALARY
	<b>193 Days</b>
1	54,912
2	54,914
3	55,673
4	57,684
5	60,380
6	63,068
7	65,763
8	69,181
9	72,975
10	76,013
11	76,013
12	79,047
13	79,047
14	82,386
15	82,386
16	86,029
17	86,029
18	89,977
19	89,977
20	94,227
21	98,338

Brd approved: 5-21-19  
 Brd approved: 5-8-18  
 Brd approved: 6-13-17

Effective 7-1-19, 1.0% salary increase / 2 yr agreement (add'l 1% salary increase effective 7-1-20)  
 Effective 7-1-17, 1.0% salary increase / 2 yr agreement (add'l 1% salary increase effective 7-1-18)  
 Effective 7-1-17, 193 days Salary Schedule for Nurses- (same dly rate as 183 days for Certificated Salary Sched.)

Per MOU shall work at least one day per calendar month (EM12 pay schedule)

Brd approved: 5-10-16  
 Brd approved: 5-10-16  
 Brd approved: 6-23-15

Effective 7-1-16, 1.0% salary increase (based on passage of Prop.55 on Nov.8, 2016 election)  
 Effective 7-1-15, 4.5% salary increase / 2 yr agreement

Brd approved: 5-12-15

District offers up to a maximum of 10 years experience/ Step 10 highest starting placement on Salary Schedule  
 Effective 7-1-14, 4.5% salary increase / Salary same as 184 days, but will be 181 days w/ more minutes per day