

ITEM#: 2
DATE: June 23, 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:

The District Staff recommends the Board of Trustees approve the Fiscal Year 2020-2021 Budget.



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 /8th 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
2020-21	3534	(Projection)									(132)
2019-20	3,595	3,611	3,608	3,609	3,636	3,652	3,653	3,666			(14)
2018-19	3,598	3,619	3,635	3,638	3,643	3,691	3,698	3,694	3,692	3,680	1
2017-18	3,605	3,624	3,623	3,641	3,655	3,679	3,688	3,682	3,684	3,679	(115)
2016-17	3,723	3,709	3,723	3,731	3,734	3,774	3,792	3,792	3,786	3,794	54
2015-16	3,666	3,658	3,673	3,673	3,676	3,686	3,707	3,717	3,734	3,740	(35)
2014-15	3,690	3,697	3,699	3,702	3,712	3,735	3,753	3,771	3,772	3,775	(50)
2013-14	3,797	3,775	3,770	3,776	3,774	3,797	3,804	3,821	3,823	3,825	(104)
2012-13	3,889	3,902	3,895	3,900	3,893	3,885	3,912	3,919	3,920	3,929	(109)
2011-12	3,984	3,984	3,989	3,995	3,995	4,002	4,019	4,024	4,032	4,038	(57)
2010-11	4,124	4,088	4,070	4,071	4,074	4,083	4,092	4,099	4,097	4,095	(20)
2009-10	4,173	4,123	4,115	4,116	4,113	4,119	4,122	4,121	4,112	4,115	16
2008-09	4,176	4,105	4,104	4,106	4,115	4,110	4,095	4,091	4,097	4,099	14
2007-08	4,093	4,079	4,090	4,094	4,091	4,097	4,110	4,096	4,101	4,085	113
2006-07	3,916	3,905	3,918	3,927	3,934	3,933	3,952	3,967	3,964	3,972	187
2005-06	3,777	3,771	3,788	3,776	3,768	3,784	3,780	3,783	3,786	3,785	78
2004-05	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	1,495.06	\$ 7,092	\$ 738	\$ 279	\$ 8,109	\$ 12,123,998
4 - 6	1,120.74	11.02	1,131.76	\$ 7,199	\$ -	\$ 257	\$ 7,456	\$ 8,438,246
7 - 8	876.43	10.29	886.72	\$ 7,412	\$ -	\$ 264	\$ 7,676	\$ 6,806,873
Total	3,483.70	29.84	3,513.54					\$ 27,369,116

1st 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.

2nd 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).

3rd 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.

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

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	\$ 27,894,138	\$ (199,703)	\$ 27,694,435

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.

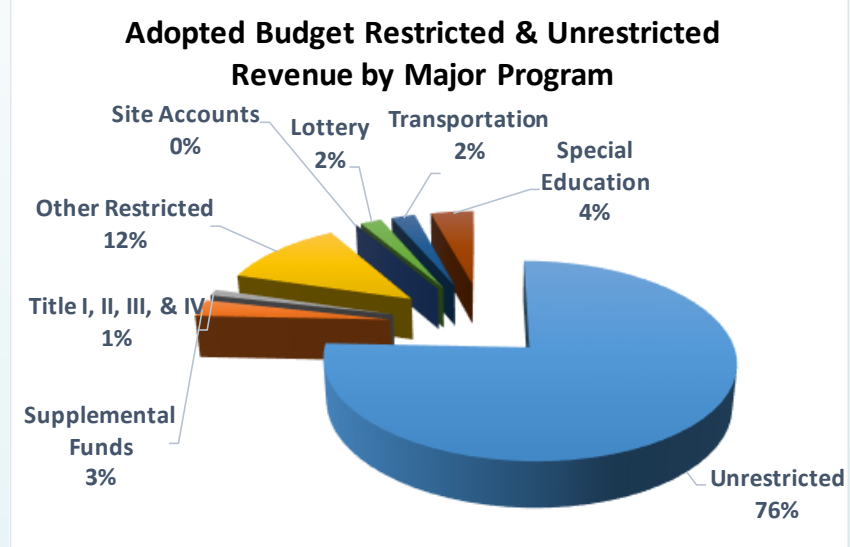
Site Donation/Fundraisers

- 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)
Total	40,154,898	35,900,545	(4,254,353)



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
Total	40,089,225	38,152,963	(1,936,262)

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**

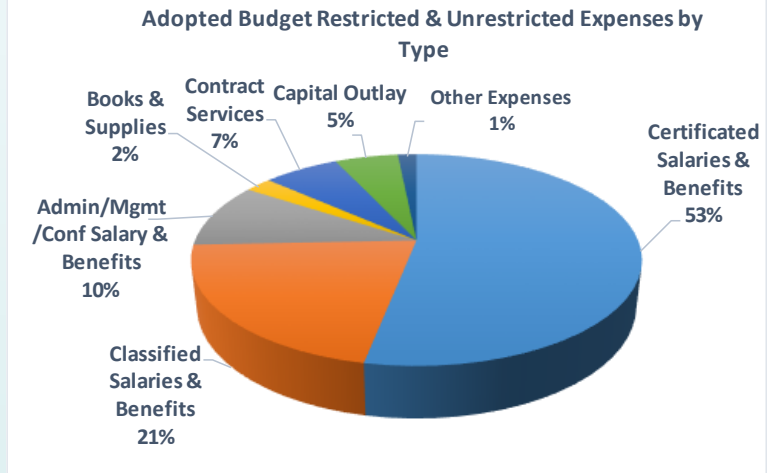
- ⊕ Staffing adjustments for reductions (Temp Teachers/ Maintenance Director/ Categorical Savings-PD/Subs/Etc. re: Hiring Freeze) - (\$650k)
- ⊕ Increase Subs Custodial (Savings in 19-20) - \$50k
- ⊕ STRS/PERS Rate decrease – (\$100k)
- ⊕ Step & Column increase - \$450k

■ **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	301,390	(235,717)	65,673	(2,108,252)	(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	6,282,690	3,526,271	504,001	4,030,272

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	(2,108,252)	(63,475)	(2,171,727)



Ongoing Unrestricted Multi-Year Projection Details

Unrestricted Balance Changes	2021 - 2022		2022 - 2023			
Ongoing (Deficit) Balance from Previous Year		(\$2,171,727)		(\$3,221,078)		
Additional LCFF Revenue (COLA Increase)	\$0		\$0			
Loss of Revenue for ADA Decrease	(\$468,234)		(\$675,612)			
Total Revenue Changes			(\$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)			
Total Expense Changes			(\$581,117)			(\$1,101,320)
Updated On-Going Surplus (Deficit)			(\$3,221,078)			(\$4,998,010)
Beginning Fund Balance			\$3,526,271			\$305,193
Updated On-Going Surplus (Deficit)		(\$3,221,078)		(\$4,998,010)		
Ending Fund Balance		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

Distribution of Ending Fund Balance and Reserves		
Adopted Budget 2020-21		
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	
Reserve for Economic Uncertainty		\$ 1,144,589
% of Expense	3.00%	
Undesignated Fund Balance		0
Total Distribution of Ending Fund Balance		\$ 4,030,272

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)	
A. REVENUES									
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. EXPENDITURES									
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			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%
D. OTHER FINANCING SOURCES/USES									
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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			301,390.17	(235,717.43)	65,672.74	(2,108,252.00)	(144,166.00)	(2,252,418.00)	-3529.8%
F. FUND BALANCE, RESERVES									
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		9790	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)	
G. ASSETS									
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				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
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				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
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)	
LCFF SOURCES									
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%
Subtotal, LCFF Sources			30,680,090.00	0.00	30,680,090.00	27,953,416.00	0.00	27,953,416.00	-8.9%
LCFF Transfers									
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%
TOTAL, LCFF SOURCES			30,619,749.00	0.00	30,619,749.00	27,894,138.00	0.00	27,894,138.00	-8.9%
FEDERAL REVENUE									
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%
TOTAL, FEDERAL REVENUE			85,852.60	771,023.83	856,876.43	0.00	920,449.00	920,449.00	7.4%
OTHER STATE REVENUE									
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%
TOTAL, OTHER STATE REVENUE			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%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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%
TOTAL, OTHER LOCAL REVENUE			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%
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%

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)	
CERTIFICATED SALARIES									
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%
TOTAL, CERTIFICATED SALARIES			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%
CLASSIFIED SALARIES									
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%
TOTAL, CLASSIFIED SALARIES			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%
EMPLOYEE BENEFITS									
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%
TOTAL, EMPLOYEE BENEFITS			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%
BOOKS AND SUPPLIES									
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%
TOTAL, BOOKS AND SUPPLIES			540,877.72	729,916.24	1,270,793.96	472,219.00	402,727.00	874,946.00	-31.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%

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)	
CAPITAL OUTLAY									
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%
TOTAL, CAPITAL OUTLAY			2,548,968.00	119,200.00	2,668,168.00	854,817.00	1,212,381.00	2,067,198.00	-22.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			283,137.00	356,392.00	639,529.00	306,387.00	357,325.00	663,712.00	3.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(267,611.78)	222,611.78	(45,000.00)	(291,573.00)	238,773.00	(52,800.00)	17.3%
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%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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%
INTERFUND TRANSFERS OUT									
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%
OTHER SOURCES/USES									
SOURCES									
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%
USES									
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%
CONTRIBUTIONS									
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%
TOTAL, OTHER FINANCING SOURCES/USES									
(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)	
A. REVENUES									
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. EXPENDITURES (Objects 1000-7999)									
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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%
D. OTHER FINANCING SOURCES/USES									
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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			301,390.17	(235,717.43)	65,672.74	(2,108,252.00)	(144,166.00)	(2,252,418.00)	-3529.8%
F. FUND BALANCE, RESERVES									
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)		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		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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
A. REVENUES					
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. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,273.25)	(198,352.00)	23.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,273.25)	(198,352.00)	23.8%
F. FUND BALANCE, RESERVES					
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					
		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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
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%
TOTAL, FEDERAL REVENUE			339,424.00	295,000.00	-13.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,940.00	26,000.00	100.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,940.00	26,000.00	100.9%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			584,801.00	590,091.00	0.9%
TOTAL, REVENUES			937,165.00	911,091.00	-2.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			426,747.00	416,068.00	-2.5%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			138,482.00	156,976.00	13.4%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			406,000.00	411,500.00	1.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,975.25	72,099.00	18.2%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			20,234.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	45,000.00	52,800.00	17.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,000.00	52,800.00	17.3%
TOTAL, EXPENDITURES			1,097,438.25	1,109,443.00	1.1%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(160,273.25)	(198,352.00)	23.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,273.25)	(198,352.00)	23.8%
F. FUND BALANCE, RESERVES					
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 (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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	335,000.00	280,000.00	-16.4%
5) TOTAL, REVENUES			335,000.00	280,000.00	-16.4%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			172,203.00	167,794.00	-2.6%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,600.00	4,846.00	-43.7%
F. FUND BALANCE, RESERVES					
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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			335,000.00	280,000.00	-16.4%
TOTAL, REVENUES			335,000.00	280,000.00	-16.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			35,814.00	30,385.00	-15.2%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			11,983.00	10,321.00	-13.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	11,000.00	-45.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, CAPITAL OUTLAY			95,000.00	60,500.00	-36.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			162,797.00	112,206.00	-31.1%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	335,000.00	280,000.00	-16.4%
5) TOTAL, REVENUES			335,000.00	280,000.00	-16.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			172,203.00	167,794.00	-2.6%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,600.00	4,846.00	-43.7%
F. FUND BALANCE, RESERVES					
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			1,875,688.50	1,880,534.50	0.3%
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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	3,000.00	-50.0%
5) TOTAL, REVENUES			6,000.00	3,000.00	-50.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(468,764.00)	(112,000.00)	-76.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(468,764.00)	(112,000.00)	-76.1%
F. FUND BALANCE, RESERVES					
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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			6,000.00	3,000.00	-50.0%
TOTAL, REVENUES			6,000.00	3,000.00	-50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			3,410.00	0.00	-100.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			354.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, CAPITAL OUTLAY			471,000.00	115,000.00	-75.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			474,764.00	115,000.00	-75.8%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	3,000.00	-50.0%
5) TOTAL, REVENUES			6,000.00	3,000.00	-50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(468,764.00)	(112,000.00)	-76.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(468,764.00)	(112,000.00)	-76.1%
F. FUND BALANCE, RESERVES					
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					
		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	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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	810,000.00	810,000.00	0.0%
5) TOTAL, REVENUES			810,000.00	810,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			800,000.00	775,000.00	-3.1%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,778.00	61,503.00	-27.5%
F. FUND BALANCE, RESERVES					
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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	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%
TOTAL, OTHER LOCAL REVENUE			810,000.00	810,000.00	0.0%
TOTAL, REVENUES			810,000.00	810,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	35,000.00	250.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	35,000.00	250.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(715,222.00)	(713,497.00)	-0.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	810,000.00	810,000.00	0.0%
5) TOTAL, REVENUES			810,000.00	810,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			800,000.00	775,000.00	-3.1%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,778.00	61,503.00	-27.5%
F. FUND BALANCE, RESERVES					
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%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,117.40	10,000.00	-33.9%
F. FUND BALANCE, RESERVES					
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)					
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	1,898,283.09	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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			2,005,541.22	2,024,235.00	0.9%
TOTAL, REVENUES			2,005,541.22	2,024,235.00	0.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,990,423.82	2,014,235.00	1.2%
TOTAL, EXPENDITURES			1,990,423.82	2,014,235.00	1.2%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,005,541.22	2,024,235.00	0.9%
5) TOTAL, REVENUES			2,005,541.22	2,024,235.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,117.40	10,000.00	-33.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(878,825.00)	(876,445.00)	-0.3%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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					
		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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			878,825.00	876,445.00	-0.3%
TOTAL, EXPENDITURES			878,825.00	876,445.00	-0.3%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(878,825.00)	(876,445.00)	-0.3%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
	Total, Restricted Balance	0.00	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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,490.30	3,490.30	3,525.86	3,427.98	3,427.98	3,487.58
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,490.30	3,490.30	3,525.86	3,427.98	3,427.98	3,487.58
5. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	25.96	25.96	25.96	25.96	25.96	25.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,516.26	3,516.26	3,551.82	3,453.94	3,453.94	3,513.54
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	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	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	n/a	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	n/a	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	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"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 	X	
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP: 		
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

ADDITIONAL FISCAL INDICATORS			No	Yes
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

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	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	397
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:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	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

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
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
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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%

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

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)
(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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,561,633.19</u>
B. Carry-forward adjustment from prior year(s)	
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>
C. Carry-forward adjustment for under- or over-recovery in the current year	
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>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(50,551.43)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
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>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(50,551.43)</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
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. EXPENDITURES AND OTHER FINANCING USES					
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
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	654,183.53	0.00	393,783.88	1,047,967.41
D. COMMENTS:					
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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)
6. Total (Sum lines A1 thru A5c)		25,528,335.00	-4.83%	24,296,207.00	-3.57%	23,428,587.00
B. EXPENDITURES AND OTHER FINANCING USES						
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
11. Total (Sum lines B1 thru B10)		27,636,587.00	-0.43%	27,517,285.00	3.30%	28,426,597.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,108,252.00)		(3,221,078.00)		(4,998,010.00)
D. FUND BALANCE						
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)
E. AVAILABLE RESERVES						
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)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	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. EXPENDITURES AND OTHER FINANCING USES						
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
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(144,166.00)		88,671.00		88,671.00
D. FUND BALANCE						
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)
E. AVAILABLE RESERVES						
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)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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. EXPENDITURES AND OTHER FINANCING USES						
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
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,252,418.00)		(3,132,407.00)		(4,909,339.00)
D. FUND BALANCE						
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)
E. AVAILABLE RESERVES						
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%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		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				
Total ADA	3,615	3,618	N/A	Met
Second Prior Year (2018-19)				
District Regular	3,523	3,524		
Charter School				
Total ADA	3,523	3,524	N/A	Met
First Prior Year (2019-20)				
District Regular	3,524	3,526		
Charter School		0		
Total ADA	3,524	3,526	N/A	Met
Budget Year (2020-21)				
District Regular	3,488			
Charter School	0			
Total ADA	3,488			

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				
Total Enrollment	3,624	3,629	N/A	Met
Second Prior Year (2018-19)				
District Regular	3,494	3,632		
Charter School				
Total Enrollment	3,494	3,632	N/A	Met
First Prior Year (2019-20)				
District Regular	3,633	3,610		
Charter School				
Total Enrollment	3,633	3,610	0.6%	Met
Budget Year (2020-21)				
District Regular	3,534			
Charter School				
Total Enrollment	3,534			

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	
Total ADA/Enrollment	3,522	3,629	97.1%
Second Prior Year (2018-19)			
District Regular	3,521	3,632	
Charter School			
Total ADA/Enrollment	3,521	3,632	96.9%
First Prior Year (2019-20)			
District Regular	3,490	3,610	
Charter School	0		
Total ADA/Enrollment	3,490	3,610	96.7%
Historical Average Ratio:			96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.4%

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			
Total ADA/Enrollment	3,428	3,534	97.0%	Met
1st Subsequent Year (2021-22)				
District Regular	3,336	3,439		
Charter School				
Total ADA/Enrollment	3,336	3,439	97.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	3,333	3,436		
Charter School				
Total ADA/Enrollment	3,333	3,436	97.0%	Met

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

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

- 1a. STANDARD 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)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ 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)
Step 1 - Change in Population				
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%
Step 2 - Change in Funding Level				
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%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-9.00%	-1.75%	-2.61%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-10.00% to -8.00%	-2.75% to -.75%	-3.61% to -1.61%

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
Basic Aid Standard (percent change from previous year, plus/minus 1%):		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)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	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%
LCFF Revenue Standard:		-10.00% to -8.00%	-2.75% to -1.75%	-3.61% to -1.61%
Status:		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%
	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-19.00% to 1.00%	-11.75% to 8.25%	-12.61% to 7.39%
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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
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.

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

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

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
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
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
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
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
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 ¹ 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

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	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%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (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 ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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 ² (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			

² 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA		
5% or \$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

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

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

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

	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
District's Reserve Standard Percentage Level:	3%	3%	3%

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. District's Reserve Standard (Greater of Line B5 or Line B6)	1,144,588.89	1,089,214.95	1,122,254.55

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%
District's Reserve Standard (Section 10B, Line 7):	1,144,588.89	1,089,214.95	1,122,254.55
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.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
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
1b. Transfers In, General Fund *				
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
1c. Transfers Out, General Fund *				
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 commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

S6A. Identification of the 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
TOTAL:				32,500,977

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) 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):				
Total Annual Payments:	2,859,366	2,980,898	3,068,417	3,172,747
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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.):

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")			

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

--

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

7. Amount included for any tentative salary schedule increases

--

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.):

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?

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- | | |
|---|----------------------------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. 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"/> |
| A4. 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"/> |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="Yes"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="No"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | <input type="text" value="No"/> |
| A9. 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)

End of School District Budget Criteria and Standards Review

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 approve 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
Fund Balance that Requires a Statement of Reasons		\$2,885,683.02

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)		
Total of Substantiated Needs		\$ 2,885,683.02

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: 2019-20 and 2020-21 Education Protection Account (EPA) Funding

BACKGROUND:

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increased the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. In November of 2016, voters approved Proposition 55 to extend this tax in order to augment education in California.

The new revenues generated from Proposition 30, and now Proposition 55, are deposited into an account called the Education Protection Account (EPA). In addition, Proposition 30 funds and Proposition 55 funds do not represent new dollars for school districts, but prevent threatened cuts in funding from the State.

Proposition 30 and Proposition 55 require that the use of EPA funds be determined by the governing board at an open public meeting and be displayed on the district's website.

STATUS:

The EPA funding for Rescue Union School District is updated to be \$4,290,497 for 2019-20 and is projected in 2020-21 to be \$4,244,256. All EPA funds are used to pay teacher salaries and benefits.

FISCAL IMPACT:

Proposition 55 replaces Proposition 30 funding that was set to expire absent a new tax initiative or the legislature imposing a similar tax.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

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

RECOMMENDATION:

Staff recommends the board approve the Education Protection Act funding update for 2019-20 and budget for 2020-21.



RESCUE UNION SCHOOL DISTRICT

June 23, 2020

Education Protection Account Expenditure Plan

Proposition 30 established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates due to its passage last November. These funds will be apportioned from the EPA to school districts as part of their revenue limit in June 2013. However, school districts will not see an increase of new money in state funding. Instead, EPA funds will simply replace state General Fund aid (revenue limit funding) on a dollar-for-dollar basis.

The creation of the Education Protection Act (EPA) by Proposition 30 has created an accountability component. These components are as follows:

- Criteria on how to spend the funds are mandated by the state.
- School board approves the expenditure plan before the expense has occurred.
- The district is required to publish on their website the amount of funds received and how the funds were expended.
- The school district's auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30, **Rescue Union School District** is providing their expenditure plan under the Education Protection Act for 2020-21.

The 2020-21 EPA funds for the district is estimated to be \$4,244,256 all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.

Additionally, the district is updating the 2019-20 EPA allocation to \$4,290,497 all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Board Reserve Levels for Economic Uncertainty and Budget Guidelines Document

BACKGROUND:

The RUSD Board has in the past, adopted a budget guidelines document to be used when developing the District's annual budget. This document was last approved by the Board as a consent item in April 2017. Included in the budget guidelines was an assignment to increase the economic uncertainty reserve from the required 3% up to a total of 10% due to declining enrollment.

At the June 9, 2020 RUSD regular board meeting the 2020-21 Rescue USD budget was presented. During the presentation, it was noted that the Board may need to update policy regarding Board assigned reserve levels due to the multi-year projection showing ending fund balance levels below 10%.

STATUS:

No record of Board Policy (BP3100) being updated to reflect a change to the economic uncertainty reserve was found; therefore, to change the 10% requirement the Board will only need to approve a revised budget guideline document.

A revised budget guideline document has been updated to reflect the current economic factors facing the District in 2020-21 for Board discussion and action.

FISCAL IMPACT:

Lowering the required reserve level due to the state deficit will impact cash flow and additionally require quicker action if additional costs increase due to less reserves available to cover costs.

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.

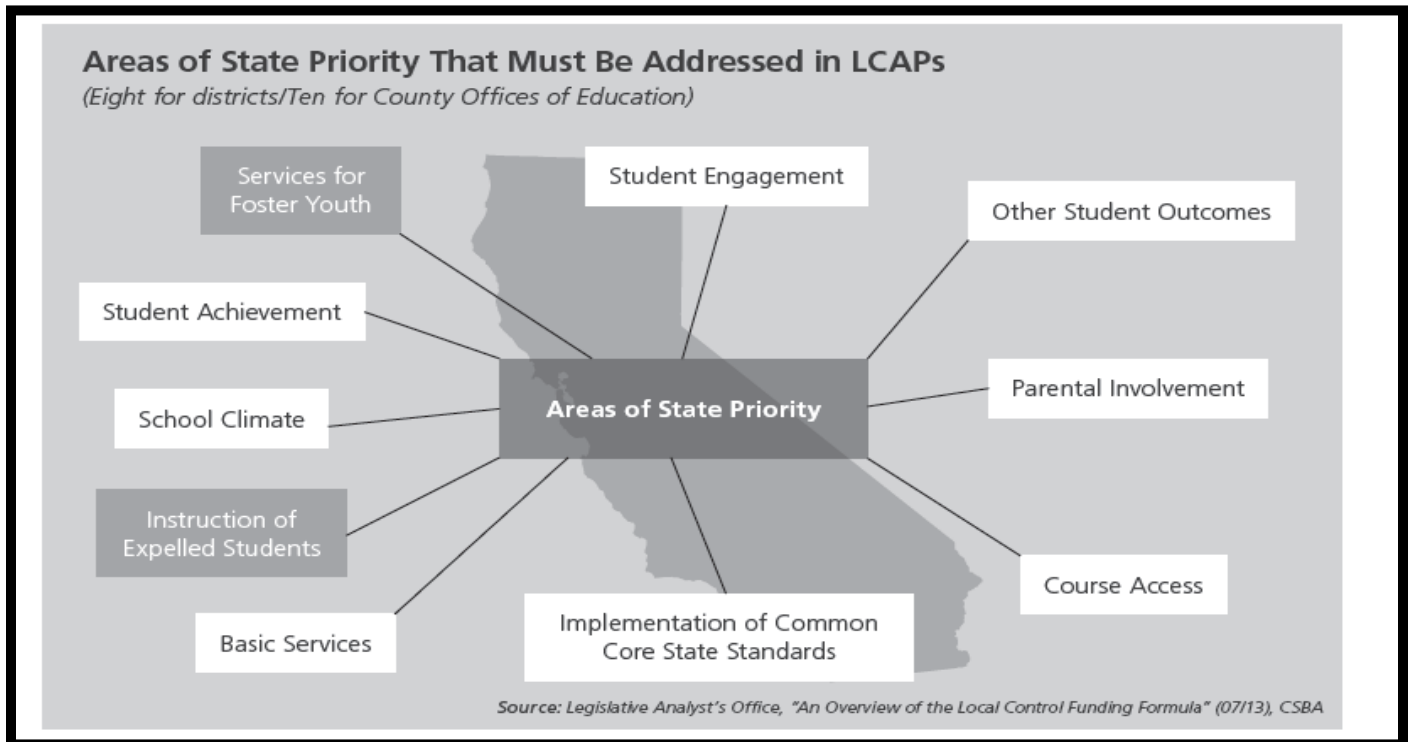
RECOMMENDATION:

The Board of Trustees approves the Board Budget Guidelines for 2020-21.

**RESCUE UNION SCHOOL DISTRICT
2020-21
BUDGET GUIDELINES**

**PLEASE NOTE THE GUIDELINES ARE NOT IN PRIORITIZED ORDER*

1. The Governing Board’s priority is to maintain its investment in the educational opportunities for students.
2. Annually the Board will review the Reserve for Economic Uncertainties requirement to determine whether the minimum level of 3% is realistic given the current state funding volatility. As a declining enrollment district and in order to meet payroll obligations, the Board has assigned 10% of General Fund expenditures as the minimum reserve level; however, due to the proposed state budget cuts of 10%, the Board will allow levels below 10% with the understanding that as additional funds are received that allow for a surplus of funds, restoring the reserves will be prioritized.
3. The Board’s long-range goals will provide the basis for budget priorities including future programs.
4. The District will employ the Local Control Funding Formula (LCFF) to project revenues in the Fiscal Year 2020-21 Budget as well as the Multi-Year Projection for revenues in Fiscal Year 2021-22 and Fiscal Year 2022-23.
5. The Superintendent and her staff will solicit stakeholder input through the development of the Local Control Accountability Plan (LCAP) and align the annual budget with the Eight State Priorities that must be addressed in the LCAP



6. The budget document will provide prior year budget and actual information to assist with comparisons.
7. When the Board authorizes a new unbudgeted general fund project or program, there shall be a funding source identified for the project or program.
8. Ongoing expenditures shall not exceed ongoing revenues unless specifically approved by the Board. At this time, the Board recognizes that the budget will reflect deficit spending in 2020-21.
9. One-time income shall be identified and appropriated to support expenditures that are of a nonrecurring nature.
10. All categorical programs shall be self-supporting and, where allowable, shall include allocations for indirect costs. Exceptions shall be those programs which mandate a level of general fund participation or that have been specifically exempted by the Board. Special Education and Transportation are recognized as not self-supporting.
11. The Board recognizes the contributions made to the District by its dedicated employees and allocates approximately 84% of the budgeted expenditures to salaries and benefits.
12. Prior to employee contract settlements, sources of money will be identified to support the settlements.
13. Employee benefits will be budgeted at the lesser of the negotiated cap or the actual benefit cost. Prior retirement incentives will be acknowledged as a board designated reserve, as will any projected savings generated from retirement incentives.
14. The Board acknowledges the continued increase of the District's contribution to the CalSTRS Pension on behalf of certificated employees.
15. The Board acknowledges the continued increase in the District's contribution to the CalPERS Pension on behalf of classified employees..
16. Staffing ratios shall comply with current collective bargaining contracts and state requirements.
17. Increases and/or decreases will be made to the price of services, supplies and equipment and such items as: gasoline, natural gas, electricity, insurance, water, postage, trash collections, telephone service, debt service, retirement or other benefits mandated by law.

18. Facilities and equipment will be maintained through capital improvements and preventative maintenance.
19. Significant increase or reductions from prior year expenditure levels shall be reported and explained to the Board in the Budget Document.
20. Budgets not included in the General Fund, such as the County Building Fund, Deferred Maintenance, Cafeteria and Special Reserves, shall be published in the Budget Document.

Rescue Union ESD

Board Policy

Budget

BP 3100

Business and Noninstructional Operations

The Governing Board recognizes its critical responsibility for adopting a sound budget each fiscal year which is aligned with and reflects the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0400 - Comprehensive Plans)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3300 - Expenditures and Purchases)

(cf. 3460 - Financial Reports and Accountability)

(cf. 9000 - Role of the Board)

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127. The hearing shall occur at the same meeting as the public hearing on the district's LCAP and the local control funding formula (LCFF) budget overview for parents/guardians. (Education Code 42103, 42127, 52062, 52064.1)

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

The Board shall adopt the district budget at a public meeting held after the date of the public hearing but on or before July 1 of each year. The Board shall adopt the budget following its adoption of the LCAP, or annual update to the LCAP, and the LCFF budget overview for parents/guardians. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127, 52062)

The budget that is presented at the public hearing as well as the budget formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file the adopted district budget with the County Superintendent of Schools. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 - Access to District Records)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to the County Superintendent's recommendations at a regular public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Advisory Committee

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

(cf. 1220 - Citizen Advisory Committees)
(cf. 2230 - Representative and Deliberative Groups)
(cf. 3350 - Travel Expenses)
(cf. 9130 - Board Committees)
(cf. 9140 - Board Representatives)

Budget Criteria and Standards

The district budget shall be developed in accordance with state criteria and standards specified in

5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, LCFF revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, fund balance, and reserves. In addition, the Superintendent or designee shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33129, 42127.01; 5 CCR 15440-15451)

The district budget shall provide for increased or improved services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students in accordance with 5 CCR 15496. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

(cf. 3553 - Free and Reduced Price Meals)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6174 - Education for English Learners)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

(cf. 2210 - Administrative Discretion Regarding Board Policy)
(cf. 3110 - Transfer of Funds)

Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance

of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent shall have discretion to further delegate the authority to assign funds.

5. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Reserve Balance

The district budget shall include a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450.

In any year following the fiscal year in which the district is notified by the SPI that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds, unless the requirement is waived in accordance with Education Code 42127.01. (Education Code 42127.01)

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

(cf. 7210 - Facilities Financing)

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

The Board may approve a plan for meeting the district's long-term obligations to fund contributions to the California Public Employees' Retirement System (CalPERS) which, to the extent possible, minimizes significant increases in annual general fund expenditures towards pension obligations. The plan may include prefunding required pension contributions through the California Employers' Pension Prefunding Trust Program pursuant to Government Code 21710-21716.

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

The Superintendent or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of OPEBs. As a separate agenda item at the same meeting, the Board shall disclose whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

The Superintendent or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims and the actuarial reports upon which the estimated costs are based. As a separate agenda item at the same meeting, the Board shall disclose whether it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

Legal Reference:

EDUCATION CODE

1240 Duties of county superintendent of schools
33127-33131 Standards and criteria for local budgets and expenditures
41202 Determination of minimum level of education funding
42103 Public hearing on proposed budget; requirements for content of proposed budget
42122-42129 Budget requirements
42130-42134 Financial certifications
42140-42142 Disclosure of fiscal obligations
42238-42251 Apportionments to districts, especially:
42238.01-42238.07 Local control funding formula
42602 Use of unbudgeted funds
42610 Appropriation of excess funds and limitation thereon
45253 Annual budget of personnel commission
45254 First year budget of personnel commission
52060-52077 Local control and accountability plan

GOVERNMENT CODE

7900-7914 Appropriations limit
21710-21716 California Employer's Pension Prefunding Trust Program

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure
15440-15451 Criteria and standards for school district budgets
15494-15497 Local control funding formula, supplemental and concentration grant expenditures

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, December

2015 GOVERNMENT FINANCE OFFICERS ASSOCIATION

Best Practice: Fund Balance Guidelines for the General Fund, September 2015

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Statement 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, June 2015

Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, February 2009

WEB SITES

CSBA: <http://www.csba.org>

Association of California School Administrators: <http://www.acsa.org>

California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>

California Department of Finance: <http://www.dof.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

Government Finance Officers Association: <http://www.gfoa.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

School Services of California, Inc.: <http://www.sscal.com>

Policy RESCUE UNION SCHOOL DISTRICT

adopted: May 24, 2005 Rescue, California

revised: October 7, 2014

revised: October 8, 2019

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: COVID-19 Update

BACKGROUND:

In mid-march, all RUSD schools were closed in order to control the spread of the coronavirus and allow adherence to social distancing guidelines. At this time, RUSD administration and staff are developing reopening plans for the fall. This item will be an ongoing item on the agenda so as to provide the RUSD Board of Trustees with an update regarding our status and plans for the future.

STATUS:

A team of certificated, classified, administrative, and management personnel have been assembled to discuss reopening guidelines and provide procedural recommendations to the Board of Trustees of the Rescue Union School District. The committee will be examining four areas including health and safety, academics, social emotional supports, and technology needs. A summary of the work to date will be provided.

To support this work, surveys have been administered to families and staff across the district. The results of these surveys will be shared with the board.

FISCAL IMPACT:

N/A for the discussion

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:

Information and discussion only.

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:

The following new policies are submitted to the Board for first reading and possible consideration of approval.

BP 0470 COVID-19 Mitigation Plan
BP 4113.5, 4213.5, 4313.5 Working Remotely
BP 6157 Distance Learning

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 the above listed policies for first reading and possible consideration for action.

CSBA Sample Board Policy

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0470(a)

COVID-19 MITIGATION PLAN

The following policy establishes actions that will be taken by the district to provide a safe learning and working environment during the coronavirus (COVID-19) pandemic, and shall supersede any conflicting language in existing district policies or administrative regulations until the Governing Board determines that the need for this policy no longer exists. The Board acknowledges that, due to the evolving nature of the pandemic, federal, state, and local orders impacting district operations are subject to change without notice. In the event that any federal, state, or local order may conflict with this policy, the order shall govern.

(cf. 2210 - Administrative Discretion Regarding Board Policy)
(cf. 5141.22 - Infectious Diseases)
(cf. 9310 - Board Policies)

The Board may also adopt resolutions or take other actions as needed to respond to such orders or provide further direction during the pandemic.

The Board recognizes that students and staff have the right to a safe campus that protects their physical and psychological health and well-being. School campuses shall only be open when deemed safe for in-person instruction. The Board's decision to reopen school campuses for classes, before or after school programs, child care centers, and/or preschool programs shall be made in consultation with state and local health officials, the county office of education, and neighboring school districts. The district shall evaluate its capacity to implement safety precautions and to conduct full or partial school operations, and shall consider student, parent/guardian, and community input.

(cf. 0400 - Comprehensive Plans)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)

Prior to the return to on-campus teaching and learning, the Superintendent or designee shall provide to students, parents/guardians, and staff current information about COVID-19, including its symptoms, how it is transmitted, how to prevent transmission, the current recommendations from the state and local departments of public health, and any other information and/or resources to prepare for a safe return to on-campus teaching and learning. The Superintendent or designee shall also provide information on the processes and protocols the district will follow to minimize the health risks associated with COVID-19, including, but not limited to, physically separating individuals (social distancing), limits on large gatherings, the provision of personal protective equipment (PPE) such as masks and gloves, and the sanitization of facilities.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)

COVID-19 MITIGATION PLAN (continued)

(cf. 4331 - Staff Development)

(cf. 6020 - Parent Involvement)

Student Support

The Board recognizes that the consequences of the COVID-19 pandemic, including fear for one's safety, the economic crisis, the loss of school-based relationships, and disruptions in student learning, impact all students but may have a disproportionate effect on the youngest students, students with disabilities, those students most vulnerable to basic needs insecurity or child abuse and neglect, and other at-risk students.

(cf. 0415- Equity)

As school campuses reopen, staff shall provide a caring and nurturing educational environment for students. The district may provide instruction on social-emotional well-being to all students, including information on how to deal with stress and anxiety in healthy ways and the importance of emotional well-being for academic success.

(cf. 6142.8 - Comprehensive Health Education)

Staff shall pay careful attention to students' increased mental health concerns. Counseling, other support services, and/or referrals to other agencies shall be available to assist students in dealing with the social and emotional effects of COVID-19, such as stress, anxiety, depression, grief, social isolation, and post-traumatic stress disorder.

(cf. 5141.5 - Mental Health)

(cf. 5141.52 - Suicide Prevention)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

As needed, the district may provide referrals of students and families to basic needs assistance or social services, and may assess students for eligibility for the free and reduced-price meal program or assistance under the McKinney-Vento Homeless Assistance Act.

(cf. 6173 - Education for Homeless Children)

The Superintendent or designee shall ensure that staff understand their obligations as mandated reporters to report suspected child abuse or neglect, regardless of whether the student is on campus or participating in distance learning.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

The Superintendent or designee may provide information to staff and parents/guardians regarding how to provide mental health support to students. The Superintendent or designee

COVID-19 MITIGATION PLAN (continued)

may also provide counseling to staff who are experiencing emotional difficulties as a result of COVID-19.

Instruction/Schedules

The district shall offer a combination of on-campus instruction and distance learning to meet the needs of all students.

(cf. 6157 - Distance Learning)

(cf. 6158 - Independent Study)

The Superintendent or designee shall work with school principals, teachers, other staff, students, and parents/guardians to recommend to the Board a schedule of on-campus instruction for each school. If all students cannot attend on-campus instruction for the entire school day due to space limitations as a result of social distancing requirements, the Superintendent or designee shall consider arrangements for rotating groups of students, such as on a daily or weekly basis, and/or shall provide on-campus instruction to students with the greatest need for in-person supervision.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

Priority for on-campus instruction shall be given to the lowest performing students, students with disabilities, elementary level students, students at risk of child abuse and neglect, homeless students, foster youth, and English learners. To the extent practicable, the district shall also consider the needs of essential workers, as designated in the Governor's executive orders, for child care during normal school hours.

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

On-campus instruction may be prioritized for subjects that are difficult to deliver through distance learning, such as laboratory science, art, or career technical education.

For distance learning, lessons may be delivered through live video sessions, pre-recorded lectures, or other technology-based distance learning platforms and/or the district may supplement on-campus instruction with home assignments. As much as possible, distance learning shall be provided through small-group synchronous learning.

Appropriate training shall be provided to teachers and other instructional staff involved in distance learning, including training on how to use any technology or platform approved for distance learning by the school and opportunities for the sharing of best practices among instructional staff. Available training resources may also be provided to students and parents/guardians when necessary.

COVID-19 MITIGATION PLAN (continued)**Evaluation of Academic Progress Following Campus Closure**

Upon return to on-campus instruction following an extended campus closure, the Superintendent or designee shall evaluate the impact of the campus closure on students' academic progress. Such evaluation may:

1. Address student-specific needs arising from the transition back into on-campus instruction
2. Consider whether or not a student has experienced a regression of skills and/or lack of progress
3. If regression and/or a lack of progress is present, identify opportunities for recovery, including supplemental educational services and/or new or different support services

(cf. 6179 - Supplemental Instruction)

For students with disabilities, the evaluation of academic progress shall also be used to determine whether an additional or revised individualized education program (IEP) or Section 504 plan is needed for the student to be academically successful when returning to on-campus instruction. The Superintendent or designee may prioritize urgent student need in scheduling initial and triennial assessments and annual IEP meetings. The Superintendent or designee shall ensure district compliance with all procedural timelines for IEPs and Section 504 plans as required, unless amended by executive order.

(cf. 6159 - Individualized Education Program)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

(cf. 6164.6 - Identification and Education Under Section 504)

Grading

For each grading period, student progress shall be reported in accordance with BP/AR 5121 - Grades/Evaluation of Student Achievement. However, in the event that school campuses are closed for an extended period of time during any grading period, the Board may, upon recommendation by the Superintendent or designee, adopt one or more alternative grading policies which may vary by grade level or type of course. Options for such grading include, but are not limited to:

1. Assignment of final grades based on the student's grades when the campus shutdown occurred, with opportunities to increase the final grade based on progress through distance learning or other assignments and assessments
2. Assignment of pass/no pass grades for all courses

COVID-19 MITIGATION PLAN (continued)

3. Grading based on students' understanding of applicable course content through assessments, projects, portfolios, or other appropriate means

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

Health Screening of Students

To the extent feasible, students shall be screened for COVID-19 symptoms before boarding a school bus and/or upon arrival at school each day. The Superintendent or designee shall work with local health officials to determine the appropriate means of screening, which may include temperature checks with a no-touch thermometer.

If the screening indicates a fever or other COVID-19 symptoms, or if the student exhibits symptoms at any time during the school day, the student shall be placed in a supervised isolation area until the student's parent/guardian is contacted and the student can be transported home or to a health care facility. School staff may provide the parent/guardian with referrals to school or community health centers for further testing.

(cf. 5141 - Health Care and Emergencies)

(cf. 5141.3 - Health Examinations)

(cf. 5141.6 - School Health Services)

Student Absence and Attendance

The Board recognizes that COVID-19 will continue to impact the attendance of students following the reopening of school campuses. The Superintendent or designee shall notify students and parents/guardians of expectations regarding school attendance. Such notification shall direct any student who contracts the virus or lives with someone who has been diagnosed with COVID-19 to stay home in accordance with state and local health directives so as to curtail the spread of the disease.

Students who are infected with COVID-19 shall be excluded from on-campus instruction until a medical provider states in writing that the student is no longer contagious. (Education Code 49451; Health and Safety Code 120230; 5 CCR 202)

Students who are identified as being in a high-risk population for serious complications from COVID-19 because of a medical condition may request assessment and accommodations under Section 504 and/or an alternative instructional method that allows the student to continue receiving instruction off campus.

When a student is absent, the student's parent/guardian shall notify the school of the reason for the absence. A physician's verification of a student's illness or quarantine may be submitted, but is not required.

(cf. 5113 - Absences and Excuses)

COVID-19 MITIGATION PLAN (continued)

If a student would otherwise be required to attend on-campus instruction but is kept home by the parents/guardians due to concerns for the welfare of their child, the principal or designee shall work with the student and parent/guardian to find alternative means of instruction, which may include distance or blended learning, independent study, printed class assignments, or other reasonable means.

(cf. 6154 - Homework/Makeup Work)

The Superintendent or designee shall maintain enrollment and student attendance data, including the participation of students in distance learning, and shall report data in accordance with state requirements.

The district employee designated as the attendance supervisor pursuant to Education Code 48240 shall track patterns of student absence throughout the district and regularly report such information to the Superintendent. When a student who is participating in distance learning repeatedly fails to check in with the teacher when required, the teacher and/or attendance supervisor shall attempt to contact the student or parent/guardian to resolve the issues leading to the absence.

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.11 - Attendance Supervision)

Social Distancing

In order to maintain a campus environment that allows for social distancing, the district shall assess the capacity of school facilities, including classrooms, cafeterias, multi-purpose rooms, gyms, and outdoor areas, and determine the means by which the facilities can best be utilized considering space and time alternatives. To the extent reasonably possible, the district may:

1. Within classrooms, space desks at least six feet apart and position them in a way that limits students facing each other
2. Stagger students in areas of high traffic, such as when students are using lockers, lining up for class, or passing between classes
3. Mark six-foot boundaries within classrooms, common areas, outdoor spaces, and places where students are likely to gather so that students and staff are more readily aware of and can more easily abide by social distancing requirements
4. Utilize restroom stalls and sinks in a manner that allows for social distancing, such as limiting the number of students and/or staff who may use the restroom at a time, blocking off every other stall or sink from use, and/or marking six-foot boundaries

COVID-19 MITIGATION PLAN (continued)

5. Minimize the mixing of students from different classrooms in common spaces, such as in cafeterias and libraries
6. Conduct recess and physical education classes in a manner that allows for social distancing and minimizes the use of physical education equipment
7. Assess the capacity of school buses and develop a plan for bus routes and bus seating consistent with social distancing objectives

(cf. 3540 - Transportation)

(cf. 3543 - Transportation Safety and Emergencies)

8. Encourage students to walk, bicycle, or travel by private vehicle to reduce the number of students traveling on school buses. Schools may provide designated areas with proper distancing for bicycles to be stored during the school day, and may mark spaces for private vehicle drop-off and pick-up zones.

(cf. 5142.2 - Safe Routes to School Program)

Large gatherings, such as assemblies, rallies, field trips, extracurricular activities, and athletic events, shall be suspended until the Board determines, consistent with guidance from state and local health officials, that it is safe to resume such activities. The Superintendent or designee may grant an exception if an activity can be arranged to take place in phases or per class, or modified in a manner that would keep participants from violating social distancing recommendations. When deciding whether an activity may resume, the Superintendent or designee may consider the size of the group that participates, the extent to which the students and other attendees have physical contact, whether the activity can be modified to avoid physical contact, if shared equipment is required for the activity, and if social distancing can be maintained.

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6153 - School-Sponsored Trips)

Personal Protective Equipment and Hygiene Practices

The Board encourages students, staff, and visitors to wear PPE while on school campuses or school buses, especially in high-traffic areas and/or when social distancing is not possible. If the use of PPE in schools is required by state or local health officials, the district shall provide PPE to students and staff who do not bring their own personal PPE. Students and staff shall be provided instruction in the proper use, removal, disposal, and cleaning of PPE.

COVID-19 MITIGATION PLAN (continued)

Face coverings shall not be required for children younger than two years, or for anyone who has trouble breathing or is incapacitated or otherwise unable to remove the covering without assistance. Reasonable accommodations shall be made for anyone who is unable to wear a face covering for medical reasons.

The Board also encourages students and staff to practice good hygiene, such as appropriate covering of coughs and sneezes and regular hand washing of at least 20 seconds, including before eating and after blowing one's nose, coughing, or sneezing. The district shall provide adequate time and opportunity for students to wash hands, and shall make hand sanitizer available in areas where handwashing is less accessible. Signage regarding healthy hygiene practices and how to stop the spread of COVID-19 may be posted in and around school facilities.

Sanitization of Facilities and Equipment

School facilities, school buses, and shared equipment such as desks, tables, sports/playground equipment, computers, door handles, light switches, and other frequently used equipment and supplies shall be cleaned and disinfected daily with appropriate cleaning agents. Disinfectants and cleaning agents shall be stored properly and in a manner not accessible to students.

(cf. 3510 - Green School Operations)

(cf. 3514.1 - Hazardous Substances)

(cf. 4157/4257/4357 - Employee Safety)

The Superintendent or designee shall ensure that ventilation systems are operating properly and that air flow and ventilation within district facilities is increased, to the extent possible, by opening windows and doors and using fans and air conditioning. Garbage shall be removed daily and disposed of safely.

Food Services

The Superintendent or designee shall ensure that students have access to clean drinking water other than through a drinking fountain, and food which is procured, stored, and served in a manner that reduces the likelihood of COVID-19 transmission and follows state and national guidelines for nutrition.

(cf. 3550 - Food Service/Child Nutrition Program)

For meals that are consumed on school grounds, the Superintendent or designee shall ensure that students will be able to maintain proper social distancing while eating. In order to do so, the Superintendent or designee may consider the consumption of meals in classrooms, gyms, the outdoors, and/or other district grounds.

Meal service shall also be available to students participating in distance learning, which may include and/or entirely consist of a "grab and go" service or delivery.

COVID-19 MITIGATION PLAN (continued)

Due to the changing financial circumstances of many families as a result of COVID-19, the Superintendent or designee shall regularly provide information to students and parents/guardians regarding the free and reduced-price meal program, eligibility, and how to apply for the program.

(cf. 3553 - Free and Reduced Price Meals)

Staff

Prior to reopening campuses, the Superintendent or designee shall review staff assignments and, upon request, may reassign employees to reduce exposure to the virus, especially for high-risk staff. When feasible for the position, employees may be granted a remote work assignment.

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4113 - Assignment)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

(cf. 4113.5/4213.5/4313.5 - Working Remotely)

In the event that employees are unable to perform their duties due to partial or full closure of campuses, the Board shall compensate employees as permitted by law.

(cf. 4151/4251/4351 - Employee Compensation)

Any employee who contracts the virus, shows symptoms of possible infection, or is caring for someone who has been diagnosed with the virus shall self-quarantine for the period of time recommended by health authorities in order to prevent the spread of the disease to students or other staff.

An employee may use personal illness and injury leave and/or family care and medical leave, as applicable, if the employee is unable to work or telework because the employee is ill or needs to take care of a spouse, parent/guardian, or child with COVID-19 or other serious health condition. (Education Code 44978, 45191; Government Code 12945.1-12945.2; Labor Code 245-249; 29 USC 2601-2654)

(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)

(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

(cf. 4261.1 - Personal Illness/Injury Leave)

Until December 31, 2020, an eligible employee may take paid sick leave for up to 80 hours, or the number of hours that a part-time employee works on average over a two-week period, if the employee is unable to work or telework because the employee is: (29 USC 2601)

1. Subject to a federal, state, or local quarantine or isolation order related to COVID-19

COVID-19 MITIGATION PLAN (continued)

2. Advised by a health care provider to self-quarantine due to concerns related to COVID-19
3. Experiencing symptoms of COVID-19 and seeking a medical diagnosis
4. Caring for an individual who is subject to a federal, state, or local quarantine or isolation order or has been advised by a health care provider to self-quarantine
5. Caring for the employee's child whose school or child care provider is closed or unavailable for reasons related to COVID-19
6. Experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services

Employees shall be paid their regular rate of pay for leave taken pursuant to items #1-3 above, or two-thirds their regular rate of pay for leave taken pursuant to items #4-6 above, within the limits specified in law. (29 USC 2601)

For the purpose specified in item #5 above, eligible employees who have been employed by the district for at least 30 calendar days shall be granted extended leave for up to 12 work weeks upon request. The first 10 days of such leave shall be unpaid unless the employee uses accrued vacation leave, personal leave, sick leave, or paid sick leave granted pursuant to 29 USC 2601. After the first 10 days, the district shall pay not less than two-thirds of the employee's regular pay for the number of hours per week the employee normally works, with a maximum of \$200 per day and \$10,000 for the total period. Eligibility for extended leave for this purpose is subject to the employee's eligibility for leave pursuant to the Family and Medical Leave Act. (29 USC 2601, 2620)

The district shall post, in conspicuous places where employee notices are customarily posted, a notice prepared by the U.S. Department of Labor regarding the requirements of 29 USC 2601 and 2620. (29 USC 2601)

Nondiscrimination

The Board prohibits discrimination based on actual or perceived medical condition or disability status. (Government Code 11135)

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

Individual students and staff shall not be identified as being COVID-positive, nor shall students be shamed, treated differently, or denied access to a free and appropriate public education because of their COVID-19 status or medical condition. Staff shall not disclose confidential or privileged information, including the medical history or health information of students and staff. (Education Code 49450)

COVID-19 MITIGATION PLAN (continued)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

The Superintendent or designee shall investigate any reports of harassment, intimidation, and bullying targeted at any student based on COVID status, exposure, or high-risk status.

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

Community Relations

The Superintendent or designee shall use a variety of methods to regularly communicate with students, parents/guardians, and the community regarding district operations, school schedules, and steps the district is taking to promote the health and safety of students. In addition, the members of the Board have a responsibility as community leaders to communicate matters of public interest in a manner that is consistent with Board policies and bylaws regarding public statements.

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

(cf. 9010 - Public Statements)

The district shall continue to collaborate with local health officials and agencies, community organizations, and other stakeholders to ensure that district operations reflect current recommendations and best practices for keeping students, staff, and visitors safe during the COVID-19 state of emergency. The Superintendent or designee shall keep informed about resources and services available in the community to assist students and families in need.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 1700 - Relations Between Private Industry and the Schools)

While the Board recognizes the rights of parents/guardians to participate in the education of their children and the critical importance of parental involvement in the educational process, all visitors and volunteers are encouraged to respect guidelines regarding social distancing and large gatherings. School visitors and volunteers shall be limited in number and expected to observe all district protocols for COVID-19. The Superintendent or designee may place signage around the school advising that visitors and volunteers may be required to use PPE while on school sites and interacting with school personnel, and may keep a supply of such equipment available for their use.

(cf. 1240 - Volunteer Assistance)

(cf. 1250 - Visitors/Outsiders)

Use of school facilities by persons or organizations for community purposes involving large gatherings shall be suspended until the Board determines, consistent with guidance from state and local health officials, that it is safe to resume such activities. The Superintendent or designee may only grant an exception if the number of participants in the activity will be

COVID-19 MITIGATION PLAN (continued)

limited and the person or organization follows the processes and protocols established by the district to minimize the health risks associated with COVID-19.

(cf. 1330 - Use of School Facilities)

Potential Reclosure of Campus

The district shall monitor student and staff absences and data provided by local health officials to determine if there is a risk of resurgence of COVID-19 and a need to reclose school campuses for the protection of students, staff, and the community. The Superintendent or designee shall develop plans and procedures for alternative methods of operations to the extent possible in the event that reclosure becomes necessary.

If any person diagnosed with COVID-19 is known to have been in district building(s), the Superintendent or designee shall immediately notify local health officials to determine a course of action. The building should be closed until cleaning and disinfecting of the building can be completed and the district can consult with local health officials to determine, based on up-to-date information about the specific cases in the community, whether an extended closure is needed to stop or slow further spread of COVID-19.

If local health officials report that there has been no community transmission of COVID-19, or minimal to moderate transmission in the community, school campuses may not necessarily be closed, but the district shall continue to take all preventative measures described in this policy.

If local health officials report substantial community transmission of COVID-19, campus closures of more than two weeks may be necessary, and the Superintendent or designee shall cancel group activities and events during that period. Campuses shall not reopen until recommended by local health officials.

*Legal Reference:*EDUCATION CODE

44978 Sick leave for certificated employees

45191 Leave of absence for illness and injury, classified employees

48205 Excused absences

48213 Prior parent notification of exclusion; exemption

48240 Supervisors of attendance

49451 Exemption from physical exam; exclusion from attendance

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

12945.1-12945.2 California Family Rights Act

HEALTH AND SAFETY CODE

120230 Exclusion from attendance

LABOR CODE

245-249 *Healthy Workplaces, Healthy Families Act of 2014*
CODE OF REGULATIONS, TITLE 2
11087-11098 *California Family Rights Act*
CODE OF REGULATIONS, TITLE 5
202 *Exclusion from attendance*
306 *Explanation of absence*
420-421 *Record of verification of absence due to illness and other causes*
UNITED STATES CODE, TITLE 29
2601-2654 *Family and Medical Leave Act of 1993, as amended, especially:*
2601 *Paid sick leave*
2620 *Public health emergency leave*
UNITED STATES CODE, TITLE 42
1760 *Note National School Lunch program waivers addressing COVID-19*
CODE OF FEDERAL REGULATIONS, TITLE 29
825.100-825.702 *Family and Medical Leave Act of 1993*

Management Resources:

CSBA PUBLICATIONS
Sample School Board Resolution on Grading During Emergency School Closures
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
FAQs for 2019 Novel Coronavirus
FAQs on Grading and Graduation Requirements
CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS
CDPH Guidance for the Prevention of COVID-19 Transmission for Gathering, March 16, 2020
School Guidance on Novel Coronavirus or COVID-19, March 7, 2020
CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS
Considerations for Schools, rev. May 19, 2020
Interim Guidance for Schools and Day Camps, May 2020
Interim Guidance for Administrators of U.S. K-12 Schools and Child Care Programs to Plan, Prepare, and Respond to Coronavirus Disease 2019 (COVID-19), March 25, 2020
OFFICE OF THE GOVERNOR PUBLICATIONS
Executive Order N-30-20, March 17, 2020
Executive Order N-26-20, March 13, 2020
OFFICE OF MANAGEMENT AND BUDGET PUBLICATIONS
Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) Due to Loss of Operations, Memorandum M-20-17, March 19, 2020
U.S. DEPARTMENT OF LABOR POSTERS
Employee Rights: Paid Sick Leave and Expanded Family and Medical Leave Under the Families First Coronavirus Response Act
WEB SITES
CSBA: <http://www.csba.org>
California Department of Education: <http://www.cde.ca.gov>
California Department of Public Health: <https://www.cdph.ca.gov>
Centers for Disease Control and Prevention: <https://www.cdc.gov/coronavirus/2019-ncov>
Office of the Governor: <https://www.gov.ca.gov>
Office of Management and Budget: <https://www.whitehouse.gov/omb>
U.S. Department of Labor: <https://www.dol.gov>
World Health Organization: <https://www.who.int>

CSBA Sample Board Policy

All Personnel

BP 4113.5(a)

4213.5

WORKING REMOTELY

4313.5

The Governing Board recognizes that working remotely at home or at another alternative location may be necessary at times when widespread illness, natural disaster, or other emergency condition makes the school or worksite unsafe or otherwise interrupts the district's ability to effectively conduct operations at the school or worksite. A full-time, part-time, or short-term remote work arrangement may also be granted by the Superintendent or designee to an individual employee, upon request, provided that the position is suitable for remote work, the employee has consistently demonstrated the ability to work independently and meet performance expectations, and the work arrangement does not hinder district operations.

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

(cf. 3516.5 - Emergency Schedules)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4032 - Reasonable Accommodation)

(cf. 4113 - Assignment)

(cf. 4157/4257/4357 - Employee Safety)

(cf. 6157 - Distance Learning)

The opportunity to work remotely shall be entirely at the district's discretion, and no grievance or appeal right may arise from district denial of any employee request for remote work.

Employees approved for remote work shall comply with all district policies, administrative regulations, work schedules, and job assignments. Except when specifically agreed, approval of remote work shall not change the compensation, benefits, or other terms and conditions of employment of an employee.

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4151/4251/4351 - Employee Compensation)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

Unless otherwise approved in advance by the Superintendent or designee, employees working remotely shall do so within regular work hours established for the position. Employees are entitled and expected to take appropriate, uninterrupted meal and rest breaks, and shall keep accurate records of the hours they work. Employees shall notify their supervisor when unable to perform work assignments due to illness, equipment failure, or other unforeseen circumstances.

(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)

(cf. 4261.1 - Personal Illness/Injury Leave)

WORKING REMOTELY (continued)

Employees working remotely are expected to conduct their work in a location that is safe and free of obstructions, hazards, and distractions. Such employees shall report to their supervisor any serious injury or illness occurring in the home workspace or in connection with their employment as soon as practically possible in accordance with Board policy.

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)
(cf. 4157.2/4257.2/4357.2 - Ergonomics)

The district shall provide to employees who work remotely all supplies, materials, apparatus, and equipment reasonably necessary to perform their jobs, including, as necessary, a technology device and Internet access. Employees shall use caution in accessing the Internet from public locations and in accessing information from networks outside of the district in order to safeguard confidential information. Employees shall be responsible for maintaining and protecting equipment on loan from the district and shall adhere to the district's Acceptable Use Agreement. The employee's personally owned equipment may only be used for district business when approved by the Superintendent or designee.

(cf. 4040 - Employee Use of Technology)
(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

Work done at a remote work location is considered official public business. District records and communications shall be retained and safeguarded against damage or loss, and shall be kept confidential or made accessible to the public in accordance with law.

(cf. 1340 - Access to District Records)
(cf. 3580 - District Records)
(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 5125 - Student Records)

Any employee working remotely shall be available during work hours to the employee's supervisor and other staff, students, parents/guardians, and members of the public, as appropriate, via email, phone, or other means. Lack of responsiveness on the part of the employee may result in discipline and/or termination of remote work responsibilities. Employees shall be required to attend virtual or in-person meetings when directed by their supervisor.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Employee productivity shall be evaluated on the basis of time spent on tasks and projects, task completion, and quality of job performance in the same manner as all employees in the same position at the assigned school or office.

(cf. 4115 - Evaluation/Supervision)
(cf. 4215 - Evaluation/Supervision)
(cf. 4315 - Evaluation/Supervision)

WORKING REMOTELY (continued)

Remote work arrangements may be discontinued at any time at the discretion of the Superintendent or designee.

Legal Reference:

GOVERNMENT CODE

6250-6270 *California Public Records Act*

12900-12996 *Fair Employment and Housing Act*

LABOR CODE

226.7 *Mandated meal, rest, or recovery periods*

6400 *Safe and healthful employment and place of employment*

6401 *Unsafe workplace*

UNITED STATES CODE, TITLE 42

12101-12213 *Americans with Disabilities Act*

Management Resources:

WEB SITES

California Department of Industrial Relations: <http://www.dir.ca.gov>

Considered: June 23, 2020

CSBA Sample Board Policy

Instruction

BP 6157(a)

DISTANCE LEARNING

The Governing Board recognizes that distance learning can be a viable alternative instructional strategy that supports student achievement of academic goals. Distance learning opportunities may be offered to students participating in independent study, credit recovery courses, enrichment courses, or other courses identified by the Superintendent or designee, or in the event that a school site is physically closed due to widespread illness, natural disaster, or other emergency.

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

(cf. 3516.5 - Emergency Schedules)

(cf. 4113.5/4213.5/4313.5 - Working Remotely)

(cf. 6158 - Independent Study)

The district may offer distance learning through a variety of delivery methods as appropriate for the grade level and subject matter. Distance learning opportunities may include video, audio, and/or written instruction in which the primary mode of communication between the student and teacher is online interaction, instructional television, live or prerecorded video, telecourses, and other instruction that relies on computer or communications technology. They may also include the use of print materials with written or oral feedback.

The Superintendent or designee shall review and select distance learning courses, which may include those taught by district staff or others, that are of high academic quality and are aligned with district standards and curricula. As appropriate, courses may be self-directed to allow students to complete assignments at their own pace and/or may involve real-time interaction among the teacher and students.

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6143 - Courses of Study)

The Superintendent or designee shall, in collaboration with teachers, plan for schoolwide or long-term distance learning in the event of a school closure. In developing the plan, the Superintendent or designee shall analyze the course sequence, prioritize content and standards to be completed, and recommend the grading criteria. In such circumstances, students' social-emotional wellness shall be taken into account, and schedules and learning experiences shall be designed to build continuity, routine, and regular connections with students.

(cf. 5141.5 - Mental Health)

DISTANCE LEARNING (continued)

As needed, the Superintendent or designee shall provide teachers with training and ongoing support, including technological support and guidance, to effectively implement distance learning. The district shall also provide opportunities for teachers to communicate and collaborate with each other to exchange information on effective practices.

(cf. 4131 - Staff Development)

Staff shall comply with all copyright regulations in developing materials to be used in distance education courses.

(cf. 6162.6 - Use of Copyrighted Materials)

The district shall take steps to ensure that distance learning opportunities are available to all students, including economically disadvantaged students, students with disabilities, and English learners. Teachers may use multiple methods of providing instruction to meet student needs. All online programming and Internet content shall meet accessibility standards for students with disabilities, including compatibility with commonly used assistive technologies.

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

(cf. 0415 - Equity)

(cf. 6159 - Individualized Education Program)

(cf. 6174 - Education for English Learners)

The Superintendent or designee shall assess students' access to technological devices and the Internet and, consistent with the district's budget and technology plan, may loan devices to students to use at home and/or assist families in identifying free service providers. Students are expected to use district technology responsibly in accordance with the district's Acceptable Use Agreement. To the extent possible, the district shall make technical and academic support available to students.

(cf. 0440 - District Technology Plan)

(cf. 3311.4 - Procurement of Technological Equipment)

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 6163.4 - Student Use of Technology)

Teachers shall provide regular communications to students and parents/guardians about expectations, assignments, and available resources to assist the student in successful completion of distance learning coursework.

(cf. 6020 - Parent Involvement)

Grading of distance learning assignments and assessments of end-of-course knowledge and understanding of the subject matter shall be consistent with district policy on grading for equivalent courses.

DISTANCE LEARNING (continued)

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6146.3 - Reciprocity of Academic Credit)
(cf. 6146.11 - Alternative Credits Toward Graduation)

Legal Reference:

EDUCATION CODE

35182.5 Contracts for electronic products or services; prohibitions

51210-51212 Course of study for grades 1-6

51220-51229 Course of study for grades 7-12

51740-51741 Authority to provide instruction by correspondence

51745-51749.3 Independent study

51865 California distance learning policy

PUBLIC CONTRACT CODE

20118.2 Contracting by school districts; technological equipment

UNITED STATES CODE, TITLE 20

7131 Internet safety

UNITED STATES CODE, TITLE 47

254 Universal service discounts (E-rate); Internet safety

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

COVID-19 Guidance for K-12 Schools

WORLD WIDE WEB CONSORTIUM PUBLICATIONS

Web Content Accessibility Guidelines

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Certified Personnel

BACKGROUND:

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

STATUS:

The following certificated personnel changes are listed on the agenda.

Name	Personnel Action	Position FTE	Position	School or Dept.	Effective Date
Lynette Berry	100% LOA	.20	Teacher	Lake Forest	7/1/2020
Jennifer White	.55 LOA	1.0	Teacher	Green Valley	7/1/2020
Kimberley Reyes	Retirement	1.0	Teacher	Pleasant Grove/Marina Village	6/30/2020

FISCAL IMPACT:

Fiscal impact will be reflected in the 2020-21 budget.

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 Superintendent recommends the Board approve the above personnel actions.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Classified Management**

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 management changes are listed on the agenda:

Name	Personnel Action	POS. FTE	Position	School/Dept.	Effective Date
Jones, Philip	Resignation	1.0	Maintenance & Operations Coord.	M&O	6/30/20

FISCAL IMPACT:

Fiscal impact will be reflected in the 2020-21 budget year.

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 Superintendent recommends the Board approve the above personnel actions.

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:

Name	Personnel Action	Position FTE	Position	School/Dept.	Effective Date
Ellis, Terese	Employment	.44	Food Service Worker	Food Service (GV)	8/10/20
Früge, Julie	Employment	.16	Food Service Worker	Food Service (GV)	8/10/20
Thomas, Denise	Promotion	1.0	School Secretary	Lake Forest	7/01/20
Ryan, Alexis	Resignation	.75	Itinerant Independence Fac.	Lakeview	5/29/20

FISCAL IMPACT:

Fiscal impact will be reflected in the 2020-21 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.