

**Rescue Union School District**

**2-Sep-20**

	Green Valley	Frontier	Lake Forest	Frontier	Jackson	Lakeview	Rescue		Pleasant Grove	Frontier	Marina Village	Tot.
TR. KDG	10	21	12		14	16	12					85
KDG.*	32	78	38		48	66	55					317
FIRST	45	73	56		43	60	50					327
SECOND	38	96	47		59	66	59					365
THIRD	49		53	82	55	56	56					351
FOURTH	37		52	99	71	66	51					376
FIFTH	50		57	87	50	75	55					374
SIXTH									123	98	160	381
SEVENTH									112	82	208	402
EIGHTH									125	96	211	432
SDC			15						10			
*Frontier		268		268						276		812
<b>TOTAL</b>	<b>261</b>		<b>330</b>		<b>340</b>	<b>405</b>	<b>338</b>		<b>370</b>		<b>579</b>	<b>3438</b>

**Low Housing Projection 2017-18
100
389
348
349
362
363
393
393
348
438
0
0
3483

Variance
-15
-72
-21
16
-11
13
-19
-12
54
-6
15
812
-45

\*\*Projected enrollment is from Table 10 of the Demographic Study

<b>NPS</b>	<b>3</b>
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**ENROLLMENT HISTORY**

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
<b>2020/2021</b>	3445	3438									
<b>2019/2020</b>	NA	3611	3608	3609	3636	3652	3653	3666	NA	NA	NA
<b>2018/2019</b>	3606	3619	3635	3638	3643	3691	3698	3694	3692	3692	3683
<b>2017/2018</b>	NA	3624	3632	3642	3655	3685	3688	3682	3684	3679	3672
<b>2016/2017</b>	3723	3709	3723	3731	3734	3774	3792	3792	3786	3794	3766
<b>2015/2016</b>	3666	3658	3673	3673	3676	3686	3707	3717	3734	3740	3733
<b>2014/2015</b>	3690	3697	3699	3702	3712	3735	3753	3771	3772	3775	N/A
<b>2013/2014</b>	3797	3775	3770	3776	3774	3797	3804	3821	3823	3825	N/A
<b>2012/2013</b>	3889	3902	3895	3900	3893	3885	3912	3919	3920	3929	N/A
<b>2011/2012</b>	3984	3984	3989	3995	3995	4002	4019	4024	4032	4038	N/A
<b>2010/2011</b>	4124	4088	4070	4071	4074	4083	4092	4099	4097	4095	N/A
<b>2009/2010</b>	4173	4123	4115	4116	4113	4119	4122	4121	4112	4115	4110
<b>2008/2009</b>	4176	4105	4104	4106	4115	4110	4095	4091	4097	4099	4117
<b>2007/2008</b>	4093	4079	4090	4094	4091	4097	4110	4096	4101	4085	4082
<b>2006/2007</b>	3916	3905	3918	3927	3934	3933	3952	3967	3964	3972	3973

Diff 2019-2020 2020-2021

173

Avg Diff

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**      **Resolution No: 20-10**  
**Local Teaching Assignments Credential Authorization**

**BACKGROUND:**

Education Code Sections 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/ Standard Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught.

**STATUS:**

In order to accommodate the needs of the schools, the administration has selected the best-qualified teachers to teach in the following subject areas. Each teacher's college transcripts have been evaluated for this authorization to be valid.

<b>Name</b>	<b>Credential</b>	<b>Subject</b>	<b>Verification Units</b>
Brazzel, Christina	Multiple Subject	Science	Science
Crowley, Amanda	Multiple Subject	History	History
Gomann, Carla	Multiple Subject	English Language Arts	English Language Arts

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

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.

**RECOMMENDATION:**

The Superintendent recommends the Board approve Resolution No. 20-10: Local Teaching Assignments Credential Authorization.

**RESCUE UNION SCHOOL DISTRICT  
Resolution No. 20-10**

**LOCAL TEACHING ASSIGNMENTS CREDENTIAL AUTHORIZATION**

WHEREAS, the Governing Board of the Rescue Union School District recognizes its responsibility to provide adequate teaching staff to meet the educational needs of its middle school and elementary students; and

WHEREAS, the Board has considered the qualified applicants for teaching positions at all schools in the Rescue Union School District and has determined the need for the limited teaching authorizations hereinafter stated;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Rescue Union School District authorizes and approves the following teaching assignments in accordance with the regulations adopted by the California Commission on Teacher Credentialing, the applicable provisions of the California Education Code Sections 44256(b) and 44258.2:

EDUCATION CODE SECTIONS 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/Standard Elementary Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught. The following teachers have met these criteria:

**Lake Forest Elementary School**

Brazzel, Christina	Science (4/5)	.52 FTE	44256(b)
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**Marina Village Middle School**

Crowley, Amanda	History	.50 FTE	44256(b)
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**Green Valley Elementary School**

Gomann, Carla	English Language Arts	.2454 FTE	44256(b)
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**PASSED AND ADOPTED** by the Board of Trustees of the Rescue Union School District at its regular meeting held on September 8, 2020 in the Rescue District Boardroom by the following vote:

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

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

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

ABSTAIN: \_\_\_\_\_

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Board President \_\_\_\_\_ Date \_\_\_\_\_

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Clerk of the Board of Trustees \_\_\_\_\_ Date \_\_\_\_\_

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: El Dorado Schools Financing Authority  
Community Facilities District No. 1  
Fiscal Year 2019-20 Update**

*Information Item – No Action Required*

**BACKGROUND:**

In 1987, the El Dorado Hills Land Development Company (the Landowners) presented the El Dorado Hills Specific Plan to the County of El Dorado proposing to develop what would become the Serrano Villages. On June 19, 1990, the Rescue Union School District, Buckeye Union Elementary School District, and the El Dorado Union High School District established the El Dorado Schools Financing Authority (a Joint Powers Authority) for the purpose of financing, acquisition, and construction of educational facilities.

In the spring of 1991, the El Dorado Hills Development Company (the “Landowners”) petitioned the El Dorado Schools Financing Authority to form the Community Facilities District No. 1. At or near the same time, the Landowners elected to form the Community Facilities District No. 1 in order to finance adequate school facilities made necessary in part by the development within the El Dorado Hills Specific Plan and adopted by the El Dorado County Board of Supervisors on or about January 19, 1989. In accordance with the Mello-Roos Community Facilities Act of 1982, the Landowners of Community Facilities District No. 1 elected to authorize the levy of a special tax to assist in funding the construction and acquisition of school facilities to serve the residents of dwellings constructed on the Landowners’ property.

**STATUS:**

Rescue Union School District receives special taxes (Mello Roos) paid by the homeowners in Community Facilities District No. 1 designated for the financing, acquisition and construction school facilities made necessary by the development with the El Dorado Hills Specific Plan.

For 2019-20, the Rescue Union School District has received \$964,187 in special taxes and interest (including FD 35/49) from CFD No. 1.

During Fiscal Year 2019-20, the Rescue Union School District expended \$413,611 from CFD No. 1 on expenditures related to the building of the Marina Village Middle School Two-Story building. In addition, \$22,960 in service costs related to the CFD funds, and made payments on the Certificates of Participations for \$715,222.

As of June 30, 2019, the estimated total fund balances (unaudited) of the El Dorado Schools Financing Authority Community Facilities District No. 1 for Rescue Union School District are as follows:

Fund 35	\$ 207,099	
Fund 49	(\$ 2,868)	
<u>Funds w/ fiscal agent</u>	<u>\$1,899,307</u>	<i>(El Dorado Union High School District)</i>
Total	<u>\$2,103,269</u>	

**FISCAL IMPACT:**

The District expended \$1,151,793 in CFD funds in 2019-20.

**BOARD GOAL(S):**

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 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.

Local Control Accountability Plan GOAL 6:

The District will create and maintain facilities and grounds that are safe, clean and conducive to the learning process.

**RECOMMENDATION:**

No Action Required – Information Only Item.

Rescue USD CFD No. 1  
Revenue and Expense Worksheet - June 30, 2020

Rescue USD CFD No. 1 Funds Held by Fiscal Agent - El Dorado UHSD (As of June 30)							CFD No. 1 Funds Held at Rescue USD (As of June 30)	
<b>Beginning Balance -</b> <i>Funds Held by Fiscal Agent El Dorado UHSD (Balance July 1st)</i>	<b>Revenues -</b> <i>Mello Roos Taxes Paid by CFD (Inc. Int)</i>	<b>General Expenditures</b>	<b>Debt Service - COP's</b>	<b>Fund Transfers to District</b> <i>Fund 49 (Balance June 30th)</i>	<b>Ending Balance - Funds Held by Fiscal Agent El Dorado UHSD</b>	<b>Proceeds in Fund 35 (Inc. 2010/2017 COPs)</b>	<b>Fund 49</b>	
1995-96	\$1,331	\$85	\$4,089		-\$2,673			
1996-97	-\$2,673	\$443	\$6,925		-\$9,155			
1997-98	-\$9,155	\$4,998	\$10,233		-\$14,390			
1998-99	-\$14,390	\$712	-\$273		-\$13,405			
1999-00	-\$13,405	\$24,029	-\$2,357		\$12,981			
2000-01	\$12,981	\$40,304	\$262		\$53,023			
2001-02	\$53,023	\$14,841	\$77		\$67,787			
2002-03	\$67,964	\$47,899	\$301		\$115,562			
2003-04	\$115,562	\$29,724	\$25		\$145,261			
2004-05	\$145,261	\$206,036	\$293		\$351,004			
2005-06	\$351,004	\$357,246	\$726		\$707,524			
2006-07	\$707,524	\$431,162	\$1,767		\$1,136,919			
2007-08	\$1,136,919	\$586,259	\$1,874		\$1,721,304			
2008-09	\$1,721,304	\$544,533	\$1,301		\$2,264,536			
2009-10	\$2,264,536	\$567,315	\$1,819		\$2,830,032	\$2,938,000	\$0	
2010-11	\$2,830,032	\$401,737	\$1,785	\$323,681	\$2,906,303	\$2,800,465	\$14,582	
2011-12	\$2,906,303	\$799,698	\$6,547	\$521,188	\$3,178,266	\$2,778,669	\$12,691	
2012-13	\$3,178,266	\$628,536	\$1,888	\$521,913	\$3,283,001	\$2,774,031	\$10,788	
2013-14	\$3,283,001	\$623,728	\$1,954	\$522,498	\$3,382,277	\$2,757,824	\$8,870	
2014-15	\$3,382,277	\$636,311	\$2,914	\$0	\$2,260,613	\$2,367,370	\$1,765,360	
2015-16	\$2,260,613	\$680,895	\$3,051	\$0	\$2,938,457	\$698,667	\$1,569,705	
2016-17	\$2,938,457	\$751,645	\$3,094	\$0	\$3,687,008	\$154,936	\$1,074,582	
2017-18	\$3,687,008	\$810,112	\$3,334	\$0	\$793,786	\$2,212,363	\$383,213	
2018-19	\$793,786	\$875,661	\$4,192	\$0	\$1,665,255	\$615,540	\$10,080	
<b>2019-20</b>	<b>\$1,665,255</b>	<b>\$959,016</b>	<b>\$12,234</b>	<b>\$0</b>	<b>\$713,000</b>	<b>\$1,899,037</b>	<b>\$207,099</b>	<b>-\$2,868</b>

Rescue USD CFD No. 1 Summary of Expenditures (1995-2020)	
2010 COP Debt Service Payments	\$ 3,708,061
2017 COP Debt Service Payments	\$ 704,223
Fees and Miscellaneous Expenditures	\$ 73,470
New School Site Acquisition	\$ 2,362,514
Projects Related to Increasing Permanent Student Capacity	\$ 12,157,205
<b>Total CFD No. 1 Expenditures - Rescue USD</b>	<b>\$ 19,005,473</b>

Rescue USD CFD No. 1 Summary (1995-2020)	
Mello Roos Funds Generated since 1995 ( <i>Inc Int in FD 35/49</i> )	\$ 10,038,741
Sale of Surplus Property	\$ 570,000
2010 COP Funds	\$ 5,500,000
2017 COP Funds	\$ 5,000,000
<b>Total Funds Received</b>	<b>\$ 21,108,741</b>
Account Balances as of 06/30/2020	\$ 2,103,268
Total CFD Expenses as of 6/30/2020	\$ 19,005,473
<b>Total CFD Activity as of 6/30/2019</b>	<b>\$ 21,108,741</b>

CFD No. 1 Fund Balances as of 06/30/2020	
Funds Held with Fiscal Agent (EDUHSD)	\$ 1,899,037
Fund 35 CFD No. 1 Balance	\$ 207,099
Fund 49 CFD No. 1 Balance	\$ (2,868)
<b>Total CFD No. 1 Balances - Rescue USD</b>	<b>\$ 2,103,268</b>

**Rescue Union School District  
Community Facilities District #1  
Fiscal Year 2019-20**

<b>Fund 49 - Community Facilities District</b>	
<i>Includes Funds Held with Fiscal Agent (EDUHSD)</i>	
Beginning Balance:	<b>\$ 1,675,335</b>
<i>Revenues:</i>	
Cash with Fiscal Agent (EDUHSD)	\$ 926,406
Interest Earned (Fund 49)	\$ -
Interest Earned (With Fiscal Agent)	<u>\$ 32,610</u>
<b>Total Revenues:</b>	<b>\$ 959,016</b>
<i>Transfers:</i>	
To Fund 52 - COP Debt Service	<b>\$ (715,222)</b>
<i>Expenditures:</i>	
CFD Contracted Services (With Fiscal Agent)	\$ 12,234
Contracted Services	<u>\$ 10,726</u>
<b>Total Expenditures:</b>	<b>\$ (22,960)</b>
Ending Balance:	<b><u>\$ 1,896,170</u></b>
<i>Fund 49</i>	\$ (2,868)
<i>Funds with Fiscal Agent</i>	\$ 1,899,037
	<b>\$ 0</b>

<b>CFD #1 Assets in Fund 35</b>	
<i>Proceeds of 2010 &amp; 2017 COPs / Transfer for MV 2-Story Project</i>	
Beginning Balance:	<b>\$ 615,540</b>
<i>Revenues:</i>	
Transfers In - From Fund 49	\$ -
Interest Earned	\$ 5,171
Adj Revenues	<u>\$ -</u>
<b>Total Revenues:</b>	<b>\$ 5,171</b>
<i>Expenditures:</i>	
MV 2-Story Building Project (1032)	<u>\$ 413,611</u>
<b>Total Expenditures:</b>	<b>\$ (413,611)</b>
Ending Balance:	<b><u>\$ 207,099</u></b>

**Budgeted Assets:**

CFD #1 Assets in Fund 35	\$ 207,099
Fund 49 - Community Facilities District	\$ (2,868)
Cash w/ Fiscal Agent (EDUHSD)	<u>\$ 1,899,037</u>
<b>Total Assets:</b>	<b><u>\$ 2,103,269</u></b>

**Budgeted Liabilities (COP Principal Balance Only):**

2010 COP Refunding - CFD Principal Share (69.75%)	\$ 4,586,063
2017 COP Issuance for MV 2-Story Project	<u>\$ 4,925,000</u>
<b>Total Liabilities:</b>	<b><u>\$ 9,511,063</u></b>

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:      Approval of Unaudited Actuals for 2019-2020**

**BACKGROUND:**

The Board is required to review and approve the Unaudited Actuals prior to submitting the report to the El Dorado County Office of Education (EDCOE).

**STATUS:**

The 2019-20 Unaudited Actuals report shows an ending fund balance in the General Fund of \$7,338,860.

The District's revenues exceeded expenditures due to the closure of school related to COVID-19 in 2019-20, which resulted in a surplus of \$1,121,843.

**FISCAL IMPACT:**

Due to COVID-19 and the resulting reduction in services to students, the district has financial savings which created a surplus for 2019-2020.

**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:**

District administration recommends approval of the Unaudited Actuals for 2019-20.





# Rescue Union School District

## 2019-20 Unaudited Actuals

September 8, 2020

Board of Trustees

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

Nancy Brownell, Member    Suzanna George, Member



## **“Closing the Books”**

- All prior year items reconciled.
- All current income and expenses recorded.
- Federal programs and grants with unspent funds have income deferred to next year.
- Entitlements with unspent funds are restricted in ending balance to spend next year.
- Contributions have been made from unrestricted to restricted programs that are not self-supporting, such as Special Education



# Reporting to the State

- Districts use similar codes to account for activities (Standardized Account Code Structure – SACS).
- Comprehensive report provided to State
  - ⊕ All Funds
  - ⊕ Program Analysis/ Maintenance of Effort - Special Education
  - ⊕ Board certifies, COE verifies, auditor reviews and expresses opinion.
  - ⊕ Financial Cycle for 2019-20
    - Audit Report – December 2020



# Quick Calculation of Local Control Funding Formula (LCFF)

a	b	c	d	e	f	g	h	i
Grade Span	District Funded ADA	COE ADA	Total ADA	Base Funding per ADA	GSA Add-on	Supplemental Add-On	Funding Per ADA	ADA Funding
			=b+c		=e* 10.4%	= (e + f) * 20% * 18.16%	= e + f + g	= d * h
TK - 3	1,480.22	6.59	<b>1,486.81</b>	\$ 7,702	\$ 801	\$ 309	\$ 8,812	\$ 13,101,516
4 - 6	1,204.38	11.02	<b>1,215.40</b>	\$ 7,818		\$ 284	\$ 8,102	\$ 9,847,108
7 - 8	841.26	8.35	<b>849.61</b>	\$ 8,050		\$ 292	\$ 8,342	\$ 7,087,768
<b>Total</b>	<b>3,525.86</b>	<b>25.96</b>	<b>3,551.82</b>					<b>\$ 30,036,392</b>

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

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

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

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

j	k	l	m	n	o
ADA Funding	Add-on Transportation	Add-on TIIG	Total Amount	EDCOE ADA Transfer Out	Adjusted LCFF Funding
= i			= j+k+l		= m+n
\$ 30,036,392	\$ 434,285	\$ 149,072	<b>\$ 30,619,749</b>	\$ (217,012)	\$ 30,402,737



# 2019-20

## Restricted Programs - Federal

Federal	Title I, Part A	Special Education	Title II Part A	Title III Immigrant Ed	Title III Limited English Proficient (LEP)	Title IV Student Support and Academic	Medi-Cal Billing	Total
Award Amount	280,460	261,691	73,705	-	19,712	20,922	62,392	718,882
Prior Year Carryover	42,101	-	19,522	1,215	10,268	-	15,301	88,407
Contributions/Transfers	-	765,772	-	-	-	-	-	-
Total Available	322,561	1,027,463	93,227	1,215	29,980	20,922	77,693	807,289
Actual Expense	(322,561)	(1,027,463)	(89,807)	(1,215)	(29,212)	(20,922)	(48,450)	(1,539,629)
<i>Deferred Revenue/Carryover</i>	-	-	3,421	-	768	-	29,243	33,432

### ■ Title I, Part A

- ⊕ Due to federal requirements only Green Valley (37% Free/Reduced) and Rescue (24% FR) are allocated Title I funds. These funds are used in collaboration with Supplemental funds to provide intervention for those students academically struggling

### ■ 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 – Immigrant Ed / 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.



# 2019-20

## Restricted Programs - State

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 Response Funds	Classified Employee Summer Assistance	Low Performing Student Block Grant (One-Time)	Routine Repair Maintenance (3%)	Career Tech Ed Incentive Grant
Award Amount	553,265	2,890,050	183,261	1,069,057	153,356	-	61,248	71,540	149,480	-	50,894
Prior Year Carryover	471,659	42,891	304,789	-	-	20,878	-	-	146,226	-	-
Req Transfer/Other	-	-	-	-	-	-	-	-	-	1,164,797	-
Contribution From GF	-	-	-	1,915,616	-	-	-	-	-	-	-
Total Available	1,024,923	2,932,941	488,050	2,984,672	153,356	20,878	61,248	71,540	295,706	1,164,797	50,894
Expense	(364,613)	(2,932,941)	(103,104)	(2,984,672)	(153,356)	(9,633)	(25,523)	(71,540)	(126,234)	(1,164,797)	(36,913)
Carryover	660,311	-	384,946	-	-	11,245	35,725	-	169,472	-	13,981

### ■ Lottery (Non-prop 20)

- ⊕ Estimated funding of \$149 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 \$48 per ADA
- ⊕ Funds are used for instructional materials.

### ■ State Special Education

- ⊕ Total district expenses for special education are \$4.1M, the district only receives \$1.4 M (34%) and the remaining \$2.7M (66%) 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

### ■ COVID-19 Response Funds

- ⊕ One-time funds from the state to combat the COVID-19 Pandemic

### ■ Classified Employee Summer Assistance

- ⊕ One-time funds allocated to support the classified employees who work less than 12 months a year

### ■ 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.

### ■ Routine Repair Maintenance (RRM)

- ⊕ District is required to allocate 3% of expenditures toward routine maintenance of facilities.

### ■ 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

## Local Accounts

Flexibility Accounts	Capital Projects	Education Technology	Supplemental Grant	Home-to-School Transportation	Operations (Utilities / Grounds/ Custodial)	Site Donations/ Fundraisers
Funds from General Fund	-	810,207	-	625,370	2,447,797	-
Reserves/Carryover	358,078	-	-	-	-	412,798
Other Income	-	28,429	-	1,399,283	-	490,021
Req Transfers	(182,773)	-	1,057,639	434,285	-	-
Total Available	175,305	838,637	1,057,639	2,458,939	2,447,797	902,819
Expense	-	(838,637)	(1,057,639)	(2,458,939)	(2,447,797)	(443,298)
Carryover	175,305	-	-	-	-	459,521

### ■ Capital Projects

- ⊕ The board approved allocation of reserves for the purpose of capital projects, the remaining balance of \$175k is being used on high priority needs. These funds are anticipated to be expended by end of the next fiscal year.

### ■ Education Technology

- ⊕ Costs including IT staff, Tech TOSA's, 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.

### ■ Home-to-School Transportation

- ⊕ Home to school transportation services do not receive direct funds from the state under LCFF. This budget does not include any ongoing allocation for bus replacement other than reserves for potential funds for grant applications.

### ■ Supplemental Grant

- ⊕ District receives approximately \$250 per student for those identified as socio-economically disadvantaged, homeless, foster youth, or ELL. Currently, 17% of the district's population qualify. These funds must be shown to improve educational services directly to those students.

### ■ Operations – Custodial, Grounds, Utilities

- ⊕ Operation costs including custodial and grounds staffing, supplies, equipment and utility costs. Budget for grounds to upgrade and maintain fields to stakeholders expected levels will require additional funds that are currently not allocated.

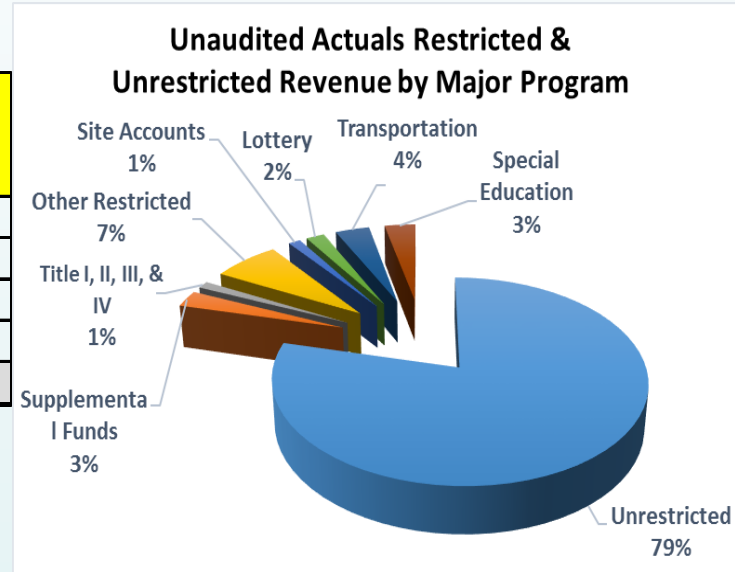
### ■ Site Donation/Fundraisers

- ⊕ Site accounts include all fundraising and donations collected during the year.



# Income Summary

Income	2019-20 June Update Budget	2019-20 Unaudited Actuals	Change (\$)	Change (%)
LCFF Entitlement	30,619,749	30,619,748	(1)	0.00%
Federal Income	856,876	998,077	141,201	16.48%
Other State Income	4,560,579	3,753,470	(807,109)	-17.70%
Local Income	4,117,694	3,398,465	(719,228)	-17.47%
<i>Total</i>	<i>40,154,898</i>	<i>38,769,760</i>	<i>(1,385,138)</i>	<i>-3.45%</i>



- **LCFF remained flat**
  - ⊕ Final ADA/ Misc. Adjustments
- **Federal Income increase of \$141k**
  - ⊕ Forest Reserves Final Allocation – 70k
  - ⊕ Net Federal Programs Carryover from 18/19 - \$71k
- **Other State Income decrease of \$800k**
  - ⊕ Decrease STRS Unfunded Liability Payment from the State Accounting Recognition (Offsetting Expense) – (\$770k)
  - ⊕ Misc. Final Adjustment to Allocations – (\$37k)
- **Local Income decrease of \$720k**
  - ⊕ Facility Use Fees – \$5k
  - ⊕ SELPA Final Allocation – \$67k
  - ⊕ Misc. Final Income Adjustments- (\$27k)
  - ⊕ Transportation Grant– (\$765k)

**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.

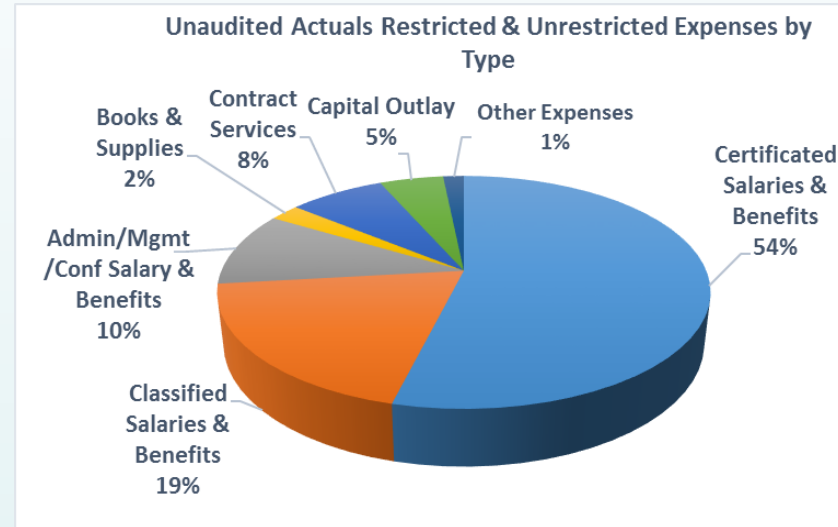




# Expenditure Summary

Expenditures	2019-20 June Update Budget	2019-20 Unaudited Actuals	Change (\$)	Change (%)
Salaries & Benefits	32,376,659	31,446,293	(930,366)	-2.87%
Books & Supplies	1,270,794	887,130	(383,664)	-30.19%
Contract Services	3,179,076	2,817,583	(361,492)	-11.37%
Capital Outlay	2,668,168	1,884,203	(783,965)	-29.38%
Other Exp/Transfer Out	594,529	609,946	15,417	2.59%
<b>Total</b>	<b>40,089,225</b>	<b>37,645,155</b>	<b>(2,444,070)</b>	<b>-6.10%</b>

- **Salary and Benefits decrease of \$930k**
  - ⊕ Offsetting STRS/PERS Entry – (\$770k)
  - ⊕ Adjustments for final staffing changes, subs, extra duty, etc. – (\$160k)
- **Book and Supplies decrease of \$383k**
  - ⊕ Unspent Site/Department/Program Funds – (\$35k)
  - ⊕ Unspent site funds (94xx) – (\$310k)
  - ⊕ Unspent Categorical Funds – (\$29k)
- **Contract Services decrease of \$361k**
  - ⊕ Contracted SPED Services not used – (\$40k)
  - ⊕ Contracted Health Services not used – (\$95k)
  - ⊕ Final Utility Costs – (\$85k)
  - ⊕ Unspent Site/Categorical Funds – (\$138k)
- **Capital Outlay decrease of \$783k**
  - ⊕ Transportation Grant for buses not completed in 19/20 (\$765k)
  - ⊕ Final Adjustments – (\$18k)
- **Other Activities increase of \$15k**
  - ⊕ Final Adjustments



**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.



# Budget Summary

	2019-20 June Update Budget			2019-20 Unaudited Actuals		
	<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	40,154,899	33,636,707	5,133,053	38,769,760
Total Expenditures	29,970,053	10,119,173	40,089,225	28,886,109	8,759,046	37,645,155
Excess/(Deficiency)	4,382,401	(4,316,728)	65,674	4,750,597	(3,625,992)	1,124,605
Other Financing Sources	(4,081,011)	4,081,011	-	(3,849,003)	3,846,241	(2,762)
Net Inc/Dec to Fund Bal	<b>301,390</b>	(235,717)	65,674	<b>901,594</b>	220,248	1,121,843
Beginning Balance	5,333,133	883,884	6,217,017	5,333,133	883,884	6,217,017
Ending Balance	5,634,523	648,167	<b>6,282,690</b>	6,234,727	1,104,132	<b>7,338,860</b>

<b>Unrestricted Difference</b>		
Total Revenue	(715,747)	Lottery (\$11k) / Trans Grant (\$765k) / Int. & Misc Inc \$60k
Total Expenditures	(1,083,943)	Final staffing, subs, extra duty costs (\$75k) / Unspent Supply Accounts (\$22k) / Utilities (\$82k) / Contracted Support Services - Health Related (\$53k) / Trans Grant (\$765k) / Misc. Services (\$86k)
Excess/(Deficiency)	368,196	
Other Financing Sources	232,008	Net Decrease Contribution to Categorical Programs
Net Change from June	<b>600,204</b>	

**Narrative** – When finalizing the reconciliation of the unaudited actuals, expenses and revenues will have differences from the previous budget due to many factors.

For revenues, often categorical funding such as lottery and forest reserves are not finalized until after the fiscal year ends. Donations and fee collections occur right up until the end of the fiscal year and due to the variance must be budgeted using conservative estimates.

For expenses, excess funds for staffing and benefits occurs due to unknown factors that must be budgeted include substitutes, extra duty, overtime, etc. Often there are expenses that are budgeted but due to not being complete/received must be recognized in the following fiscal year (*Example: purchase of textbooks in June but not received until July*). Department /site budgets can vary from year to year depending on use of services (repairs, legal, consultants, etc.) and are budgeted using historical numbers with adjustments for known factors.



# Ending Fund Balance

<b>Distribution of Ending Fund Balance and Reserves</b>	
<b>Unaudited Actuals 2019-20</b>	
Revolving Cash	\$ 6,206
Restricted Accounts	\$ 1,104,133
Prepaid Items	\$ 56,469
Assigned	\$ 5,042,697
<i>Board Reserve - 7% Economic Uncertainty Reserve</i>	\$ 2,635,161
<i>Liability - Compensated Absences</i>	\$ 39,122
<i>Board Reserve - Capital Project Needs</i>	\$ 175,305
<i>Board Reserve - Textbook Adoptions (Deficit will decrease amt)</i>	\$ 2,193,109
<b>Reserve for Economic Uncertainty</b>	<b>\$ 1,129,355</b>
% of Expense	3.00%
Undesignated Fund Balance	(0)
<b>Total Distribution of Ending Fund Balance</b>	<b>\$ 7,338,860</b>

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

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

Board reserves have been recommended for approval for large one-time expenses including: textbook adoptions.



# Summary of Other Funds

2019-20 Unaudited Actuals - Other Funds						
<i>Other Funds</i>	<i>Cafeteria (13)</i>	<i>Developer Fees (25)</i>	<i>State School Construction (35)</i>	<i>CFD #1 Fund (49)</i>	<i>Bond Interest &amp; Redemption (51)</i>	<i>Debt Service COP (52)</i>
Total Revenue	1,153,099	375,239	5,171	959,016	2,030,544	-
Total Expenditures	1,175,815	158,892	413,611	22,960	1,990,424	878,022
Excess/(Deficiency)	(22,716)	216,347	(408,441)	936,056	40,120	(878,022)
Other Financing Sources	-	(162,801)	-	(715,222)	-	878,022
Net Inc/Dec to Fund Bal	(22,716)	53,546	(408,441)	220,835	40,120	-
Beginning Balance	412,407	1,867,089	615,540	1,675,335	1,883,166	-
Ending Balance	389,691	1,920,635	207,100	1,896,169	1,923,286	-

## Notes on Other Funds

- **Fund 13** – Final federal and state reimbursement higher than projected. This can be partially attributed to higher free and reduced participation.
- **Fund 25** – Developer Fee details will be reviewed in a separate report to the board in October.
- **Fund 35** – Expenses related to Marina Village two-story building project .
- **Fund 49** – Revenues include funds already received but held with EDUHSD as fiscal agent. This is an accounting entry only detail.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



# Final Comments

- First Interim will be updated in December and will include carryover, staffing revisions, and updated revenues and expenses including the impact of COVID-19.
- Enrollment, the structural deficit, and other factors will be analyzed and updated at first interim.
- Based upon the budget information next steps to minimize the deficit and balance the district budget will be discussed.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		G

Unaudited Actuals  
FINANCIAL REPORTS  
2019-20 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.33%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.  Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$22,603,469.05
		\$22,603,469.05
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	4.55%



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 08, 2020

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Roslynne Manansala-Smith  
Name  
Director, External Business Services  
Title  
530-295-2214  
Telephone  
rsmith@edcoe.org  
E-mail Address

Sean Martin  
Name  
Asst. Sup't Business Services  
Title  
530-672-4803  
Telephone  
smartin@rescueusd.org  
E-mail Address

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	30,619,747.52	0.00	30,619,747.52	27,894,138.00	0.00	27,894,138.00	-8.9%
2) Federal Revenue		8100-8299	160,943.10	837,133.99	998,077.09	0.00	920,449.00	920,449.00	-7.8%
3) Other State Revenue		8300-8599	1,067,466.45	2,686,003.73	3,753,470.18	660,057.00	3,245,372.00	3,905,429.00	4.0%
4) Other Local Revenue		8600-8799	1,788,549.58	1,609,915.75	3,398,465.33	1,005,450.00	2,175,079.00	3,180,529.00	-6.4%
5) TOTAL, REVENUES			33,636,706.65	5,133,053.47	38,769,760.12	29,559,645.00	6,340,900.00	35,900,545.00	-7.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	14,634,817.81	1,599,170.94	16,233,988.75	14,406,711.00	1,564,603.00	15,971,314.00	-1.6%
2) Classified Salaries		2000-2999	4,611,289.66	1,827,768.74	6,439,058.40	4,531,391.00	2,035,739.00	6,567,130.00	2.0%
3) Employee Benefits		3000-3999	5,685,640.97	3,087,604.79	8,773,245.76	5,591,131.00	3,996,561.00	9,587,692.00	9.3%
4) Books and Supplies		4000-4999	472,826.46	414,303.42	887,129.88	472,219.00	402,727.00	874,946.00	-1.4%
5) Services and Other Operating Expenditures		5000-5999	1,673,587.37	1,143,995.97	2,817,583.34	1,765,504.00	708,267.00	2,473,771.00	-12.2%
6) Capital Outlay		6000-6999	1,772,748.10	111,455.00	1,884,203.10	854,817.00	1,212,381.00	2,067,198.00	9.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	283,137.00	356,317.07	639,454.07	306,387.00	357,325.00	663,712.00	3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(247,937.89)	218,429.89	(29,508.00)	(291,573.00)	238,773.00	(52,800.00)	78.9%
9) TOTAL, EXPENDITURES			28,886,109.48	8,759,045.82	37,645,155.30	27,636,587.00	10,516,376.00	38,152,963.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,750,597.17	(3,625,992.35)	1,124,604.82	1,923,058.00	(4,175,476.00)	(2,252,418.00)	-300.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,762.03	0.00	2,762.03	0.00	0.00	0.00	-100.0%
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	(3,846,240.72)	3,846,240.72	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,849,002.75)	3,846,240.72	(2,762.03)	(4,031,310.00)	4,031,310.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			901,594.42	220,248.37	1,121,842.79	(2,108,252.00)	(144,166.00)	(2,252,418.00)	-300.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,333,132.73	883,884.44	6,217,017.17	6,234,727.15	1,104,132.81	7,338,859.96	18.0%
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	6,234,727.15	1,104,132.81	7,338,859.96	18.0%
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	6,234,727.15	1,104,132.81	7,338,859.96	18.0%
2) Ending Balance, June 30 (E + F1e)			6,234,727.15	1,104,132.81	7,338,859.96	4,126,475.15	959,966.81	5,086,441.96	-30.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,206.00	0.00	6,206.00	6,500.00	0.00	6,500.00	4.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	56,468.63	0.00	56,468.63	96,116.00	0.00	96,116.00	70.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,104,132.81	1,104,132.81	0.00	976,367.94	976,367.94	-11.6%
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	5,042,697.82	0.00	5,042,697.82	2,879,270.26	0.00	2,879,270.26	-42.9%
Liability-Compensated Absences	0000	9780	39,122.34		39,122.34				
Capital Project Carry Over	0000	9780	175,305.25		175,305.25				
Additional 7% Board Desired Reserve	0000	9780	2,635,161.00		2,635,161.00				
Reserve for Textbook Adoption	0000	9780	1,532,798.57		1,532,798.57				
Reserve for Textbook Adoption	1100	9780	660,310.66		660,310.66				
Additional 7% Board Desired Reserve	0000	9780				2,040,562.60		2,040,562.60	
Liability Compensated Absences	0000	9780				39,695.00		39,695.00	
Balance 7% Board Desired Reserve	1100	9780				415,486.58		415,486.58	
Reserved for Textbook Adoption	1100	9780				383,526.08		383,526.08	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,129,354.70	0.00	1,129,354.70	1,144,588.89	0.00	1,144,588.89	1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(16,401.13)	(16,401.13)	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,025,511.18	465,885.49	4,491,396.67				
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	6,206.00	0.00	6,206.00				
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	4,065,419.15	718,864.99	4,784,284.14				
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	56,468.63	0.00	56,468.63				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			8,153,604.96	1,184,750.48	9,338,355.44				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,918,877.81	76,429.12	1,995,306.93				
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	4,188.55	4,188.55				
6) TOTAL, LIABILITIES			1,918,877.81	80,617.67	1,999,495.48				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			6,234,727.15	1,104,132.81	7,338,859.96				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	15,072,038.00	0.00	15,072,038.00	11,296,703.00	0.00	11,296,703.00	-25.0%
Education Protection Account State Aid - Current Year		8012	2,890,050.00	0.00	2,890,050.00	4,244,256.00	0.00	4,244,256.00	46.9%
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	87,090.65	0.00	87,090.65	84,768.00	0.00	84,768.00	-2.7%
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	10,156,846.60	0.00	10,156,846.60	10,182,428.00	0.00	10,182,428.00	0.3%
Unsecured Roll Taxes		8042	190,016.60	0.00	190,016.60	184,093.00	0.00	184,093.00	-3.1%
Prior Years' Taxes		8043	3,912.02	0.00	3,912.02	8,141.00	0.00	8,141.00	108.1%
Supplemental Taxes		8044	414,159.78	0.00	414,159.78	219,234.00	0.00	219,234.00	-47.1%
Education Revenue Augmentation Fund (ERAF)		8045	1,860,877.00	0.00	1,860,877.00	1,733,793.00	0.00	1,733,793.00	-6.8%
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	3,398.87	0.00	3,398.87	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>30,680,088.52</b>	<b>0.00</b>	<b>30,680,088.52</b>	<b>27,953,416.00</b>	<b>0.00</b>	<b>27,953,416.00</b>	<b>-8.9%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(60,341.00)	0.00	(60,341.00)	(59,278.00)	0.00	(59,278.00)	-1.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			30,619,747.52	0.00	30,619,747.52	27,894,138.00	0.00	27,894,138.00	-8.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	261,691.00	261,691.00	0.00	260,258.00	260,258.00	-0.5%
Special Education Discretionary Grants		8182	0.00	48,650.00	48,650.00	0.00	0.00	0.00	-100.0%
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	70,043.56	0.00	70,043.56	0.00	0.00	0.00	-100.0%
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	685.00	685.00	0.00	475.00	475.00	-30.7%
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		322,561.00	322,561.00		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		89,806.60	89,806.60		72,495.00	72,495.00	-19.3%
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 Unaudited 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		29,211.55	29,211.55		17,718.00	17,718.00	-39.3%
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		20,922.00	20,922.00		20,602.00	20,602.00	-1.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	90,899.54	62,391.71	153,291.25	0.00	270,967.00	270,967.00	76.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>160,943.10</b>	<b>837,133.99</b>	<b>998,077.09</b>	<b>0.00</b>	<b>920,449.00</b>	<b>920,449.00</b>	<b>-7.8%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	109,610.00	0.00	109,610.00	112,317.00	0.00	112,317.00	2.5%
Lottery - Unrestricted and Instructional Materials		8560	559,649.45	199,368.84	759,018.29	547,740.00	193,320.00	741,060.00	-2.4%
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%



Description	Resource Codes	Object Codes	2019-20 Unaudited 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)	
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	398,207.00	2,486,634.89	2,884,841.89	0.00	3,052,052.00	3,052,052.00	5.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,067,466.45</b>	<b>2,686,003.73</b>	<b>3,753,470.18</b>	<b>660,057.00</b>	<b>3,245,372.00</b>	<b>3,905,429.00</b>	<b>4.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	135,222.41	0.00	135,222.41	30,000.00	0.00	30,000.00	-77.8%
Interest		8660	91,028.37	0.00	91,028.37	50,000.00	0.00	50,000.00	-45.1%
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	122,800.02	0.00	122,800.02	20,000.00	0.00	20,000.00	-83.7%
Interagency Services		8677	28,429.40	0.00	28,429.40	39,700.00	0.00	39,700.00	39.6%
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									

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)	
(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	1,411,069.38	540,859.11	1,951,928.49	865,750.00	1,116,036.00	1,981,786.00	1.5%
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		1,069,056.64	1,069,056.64		1,059,043.00	1,059,043.00	-0.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,788,549.58</b>	<b>1,609,915.75</b>	<b>3,398,465.33</b>	<b>1,005,450.00</b>	<b>2,175,079.00</b>	<b>3,180,529.00</b>	<b>-6.4%</b>
<b>TOTAL, REVENUES</b>			<b>33,636,706.65</b>	<b>5,133,053.47</b>	<b>38,769,760.12</b>	<b>29,559,645.00</b>	<b>6,340,900.00</b>	<b>35,900,545.00</b>	<b>-7.4%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	12,479,895.71	1,007,920.79	13,487,816.50	12,173,819.00	1,016,395.00	13,190,214.00	-2.2%
Certificated Pupil Support Salaries		1200	485,202.22	143,475.63	628,677.85	534,695.00	99,569.00	634,264.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,596,554.88	415,424.52	2,011,979.40	1,611,647.00	420,889.00	2,032,536.00	1.0%
Other Certificated Salaries		1900	73,165.00	32,350.00	105,515.00	86,550.00	27,750.00	114,300.00	8.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>14,634,817.81</b>	<b>1,599,170.94</b>	<b>16,233,988.75</b>	<b>14,406,711.00</b>	<b>1,564,603.00</b>	<b>15,971,314.00</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	325,332.94	1,186,833.20	1,512,166.14	298,209.00	1,218,577.00	1,516,786.00	0.3%
Classified Support Salaries		2200	2,132,577.99	358,547.16	2,491,125.15	2,005,606.00	500,411.00	2,506,017.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	357,093.24	197,400.66	554,493.90	272,372.00	222,228.00	494,600.00	-10.8%
Clerical, Technical and Office Salaries		2400	1,248,365.61	75,385.36	1,323,750.97	1,211,605.00	81,113.00	1,292,718.00	-2.3%
Other Classified Salaries		2900	547,919.88	9,602.36	557,522.24	743,599.00	13,410.00	757,009.00	35.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,611,289.66</b>	<b>1,827,768.74</b>	<b>6,439,058.40</b>	<b>4,531,391.00</b>	<b>2,035,739.00</b>	<b>6,567,130.00</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,478,189.91	2,323,116.26	4,801,306.17	2,314,499.00	2,726,505.00	5,041,004.00	5.0%
PERS		3201-3202	770,434.19	294,420.16	1,064,854.35	805,826.00	737,614.00	1,543,440.00	44.9%
OASDI/Medicare/Alternative		3301-3302	547,597.61	144,593.34	692,190.95	562,554.00	171,047.00	733,601.00	6.0%
Health and Welfare Benefits		3401-3402	1,473,405.88	260,269.34	1,733,675.22	1,452,185.00	283,908.00	1,736,093.00	0.1%
Unemployment Insurance		3501-3502	9,714.06	1,688.11	11,402.17	9,856.00	1,864.00	11,720.00	2.8%
Workers' Compensation		3601-3602	252,793.34	45,851.58	298,644.92	284,598.00	53,293.00	337,891.00	13.1%
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	153,505.98	17,666.00	171,171.98	161,613.00	22,330.00	183,943.00	7.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,685,640.97</b>	<b>3,087,604.79</b>	<b>8,773,245.76</b>	<b>5,591,131.00</b>	<b>3,996,561.00</b>	<b>9,587,692.00</b>	<b>9.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,228.73	26,269.38	28,498.11	3,500.00	2,000.00	5,500.00	-80.7%
Materials and Supplies		4300	387,070.82	331,507.09	718,577.91	438,219.00	379,727.00	817,946.00	13.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)	
Noncapitalized Equipment		4400	83,526.91	56,526.95	140,053.86	30,500.00	21,000.00	51,500.00	-63.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>472,826.46</b>	<b>414,303.42</b>	<b>887,129.88</b>	<b>472,219.00</b>	<b>402,727.00</b>	<b>874,946.00</b>	<b>-1.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	39,166.36	35,709.82	74,876.18	28,500.00	18,442.00	46,942.00	-37.3%
Dues and Memberships		5300	30,926.00	865.00	31,791.00	18,634.00	500.00	19,134.00	-39.8%
Insurance		5400 - 5450	169,115.76	19,667.76	188,783.52	180,000.00	20,000.00	200,000.00	5.9%
Operations and Housekeeping Services		5500	885,067.10	0.00	885,067.10	916,900.00	2,000.00	918,900.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,568.77	182,817.88	275,386.65	92,655.00	45,300.00	137,955.00	-49.9%
Transfers of Direct Costs		5710	(61,451.08)	61,451.08	0.00	(54,479.00)	54,479.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24.03	3,094.00	3,118.03	(3,000.00)	0.00	(3,000.00)	-196.2%
Professional/Consulting Services and Operating Expenditures		5800	406,787.22	839,913.68	1,246,700.90	444,294.00	566,746.00	1,011,040.00	-18.9%
Communications		5900	111,383.21	476.75	111,859.96	142,000.00	800.00	142,800.00	27.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,673,587.37</b>	<b>1,143,995.97</b>	<b>2,817,583.34</b>	<b>1,765,504.00</b>	<b>708,267.00</b>	<b>2,473,771.00</b>	<b>-12.2%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	111,455.00	111,455.00	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	1,772,748.10	0.00	1,772,748.10	854,817.00	1,212,381.00	2,067,198.00	16.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,772,748.10</b>	<b>111,455.00</b>	<b>1,884,203.10</b>	<b>854,817.00</b>	<b>1,212,381.00</b>	<b>2,067,198.00</b>	<b>9.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	283,137.00	356,317.07	639,454.07	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%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)	
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	356,317.07	639,454.07	306,387.00	357,325.00	663,712.00	3.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(218,429.89)	218,429.89	0.00	(238,773.00)	238,773.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(29,508.00)	0.00	(29,508.00)	(52,800.00)	0.00	(52,800.00)	78.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(247,937.89)	218,429.89	(29,508.00)	(291,573.00)	238,773.00	(52,800.00)	78.9%
TOTAL, EXPENDITURES			28,886,109.48	8,759,045.82	37,645,155.30	27,636,587.00	10,516,376.00	38,152,963.00	1.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,762.03	0.00	2,762.03	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,762.03	0.00	2,762.03	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(3,846,240.72)	3,846,240.72	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(3,846,240.72)	3,846,240.72	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,849,002.75)	3,846,240.72	(2,762.03)	(4,031,310.00)	4,031,310.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	30,619,747.52	0.00	30,619,747.52	27,894,138.00	0.00	27,894,138.00	-8.9%
2) Federal Revenue		8100-8299	160,943.10	837,133.99	998,077.09	0.00	920,449.00	920,449.00	-7.8%
3) Other State Revenue		8300-8599	1,067,466.45	2,686,003.73	3,753,470.18	660,057.00	3,245,372.00	3,905,429.00	4.0%
4) Other Local Revenue		8600-8799	1,788,549.58	1,609,915.75	3,398,465.33	1,005,450.00	2,175,079.00	3,180,529.00	-6.4%
5) TOTAL, REVENUES			33,636,706.65	5,133,053.47	38,769,760.12	29,559,645.00	6,340,900.00	35,900,545.00	-7.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		17,476,598.74	5,482,074.77	22,958,673.51	17,071,075.00	5,488,891.00	22,559,966.00	-1.7%
2) Instruction - Related Services	2000-2999		3,453,526.55	663,806.94	4,117,333.49	3,392,272.00	833,077.00	4,225,349.00	2.6%
3) Pupil Services	3000-3999		3,450,286.65	856,580.73	4,306,867.38	2,903,516.00	856,171.00	3,759,687.00	-12.7%
4) Ancillary Services	4000-4999		112,633.17	21,056.54	133,689.71	119,573.00	10,134.00	129,707.00	-3.0%
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		1,655,648.94	249,936.60	1,905,585.54	1,632,552.00	362,971.00	1,995,523.00	4.7%
8) Plant Services	8000-8999		2,454,278.43	1,129,273.17	3,583,551.60	2,211,212.00	2,607,807.00	4,819,019.00	34.5%
9) Other Outgo	9000-9999	Except 7600-7699	283,137.00	356,317.07	639,454.07	306,387.00	357,325.00	663,712.00	3.8%
10) TOTAL, EXPENDITURES			28,886,109.48	8,759,045.82	37,645,155.30	27,636,587.00	10,516,376.00	38,152,963.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			4,750,597.17	(3,625,992.35)	1,124,604.82	1,923,058.00	(4,175,476.00)	(2,252,418.00)	-300.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,762.03	0.00	2,762.03	0.00	0.00	0.00	-100.0%
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	(3,846,240.72)	3,846,240.72	0.00	(4,031,310.00)	4,031,310.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,849,002.75)	3,846,240.72	(2,762.03)	(4,031,310.00)	4,031,310.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			901,594.42	220,248.37	1,121,842.79	(2,108,252.00)	(144,166.00)	(2,252,418.00)	-300.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,333,132.73	883,884.44	6,217,017.17	6,234,727.15	1,104,132.81	7,338,859.96	18.0%
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	6,234,727.15	1,104,132.81	7,338,859.96	18.0%
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	6,234,727.15	1,104,132.81	7,338,859.96	18.0%
2) Ending Balance, June 30 (E + F1e)			6,234,727.15	1,104,132.81	7,338,859.96	4,126,475.15	959,966.81	5,086,441.96	-30.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,206.00	0.00	6,206.00	6,500.00	0.00	6,500.00	4.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	56,468.63	0.00	56,468.63	96,116.00	0.00	96,116.00	70.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,104,132.81	1,104,132.81	0.00	976,367.94	976,367.94	-11.6%
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)									
Liability-Compensated Absences	0000	9780	39,122.34		39,122.34				
Capital Project Carry Over	0000	9780	175,305.25		175,305.25				
Additional 7% Board Desired Reserve	0000	9780	2,635,161.00		2,635,161.00				
Reserve for Tectbook Adoption	0000	9780	1,532,798.57		1,532,798.57				
Reserve for Textbook Adoption	1100	9780	660,310.66		660,310.66				
Additional 7% Board Desired Reserve	0000	9780				2,040,562.60		2,040,562.60	
Liability Compensated Absences	0000	9780				39,695.00		39,695.00	
Balance 7% Board Desired Reserve	1100	9780				415,486.58		415,486.58	
Reserved for Textbook Adoption	1100	9780				383,526.08		383,526.08	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,129,354.70	0.00	1,129,354.70	1,144,588.89	0.00	1,144,588.89	1.3%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	(16,401.13)	(16,401.13)	New

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
5640	Medi-Cal Billing Option	29,242.98	26,193.98
6300	Lottery: Instructional Materials	384,945.96	476,665.96
7311	Classified School Employee Professional Development Block Grant	11,244.94	5.94
7388	SB 117 COVID-19 LEA Response Funds	35,724.70	0.00
7510	Low-Performing Students Block Grant	169,472.17	0.00
9010	Other Restricted Local	473,502.06	473,502.06
Total, Restricted Balance		<u>1,104,132.81</u>	<u>976,367.94</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	502,009.58	295,000.00	-41.2%
3) Other State Revenue		8300-8599	30,443.83	26,000.00	-14.6%
4) Other Local Revenue		8600-8799	617,883.25	590,091.00	-4.5%
5) TOTAL, REVENUES			1,150,336.66	911,091.00	-20.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	438,572.89	416,068.00	-5.1%
3) Employee Benefits		3000-3999	139,750.12	156,976.00	12.3%
4) Books and Supplies		4000-4999	488,554.12	411,500.00	-15.8%
5) Services and Other Operating Expenditures		5000-5999	59,195.84	72,099.00	21.8%
6) Capital Outlay		6000-6999	20,233.79	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	29,508.00	52,800.00	78.9%
9) TOTAL, EXPENDITURES			1,175,814.76	1,109,443.00	-5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,478.10)	(198,352.00)	678.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,762.03	0.00	-100.0%
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			2,762.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,716.07)	(198,352.00)	773.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	412,406.96	389,690.89	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			412,406.96	389,690.89	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,406.96	389,690.89	-5.5%
2) Ending Balance, June 30 (E + F1e)			389,690.89	191,338.89	-50.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	27,108.86	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			358,582.03	191,338.89	-46.6%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	216,954.39		
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	156,115.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	27,108.86		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			404,179.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,488.12		
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			14,488.12		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			389,690.89		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	502,009.58	295,000.00	-41.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>502,009.58</b>	<b>295,000.00</b>	<b>-41.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	30,443.83	26,000.00	-14.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>30,443.83</b>	<b>26,000.00</b>	<b>-14.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	547,311.65	509,000.00	-7.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,649.20	3,500.00	-24.7%
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	65,922.40	77,591.00	17.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>617,883.25</b>	<b>590,091.00</b>	<b>-4.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,150,336.66</b>	<b>911,091.00</b>	<b>-20.8%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	300,098.27	278,911.00	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	96,789.00	97,756.00	1.0%
Clerical, Technical and Office Salaries		2400	41,685.62	39,401.00	-5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>438,572.89</b>	<b>416,068.00</b>	<b>-5.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,939.18	79,404.00	20.4%
OASDI/Medicare/Alternative		3301-3302	33,319.90	34,341.00	3.1%
Health and Welfare Benefits		3401-3402	31,320.64	33,920.00	8.3%
Unemployment Insurance		3501-3502	220.98	238.00	7.7%
Workers' Compensation		3601-3602	6,003.90	6,673.00	11.1%
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	2,945.52	2,400.00	-18.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>139,750.12</b>	<b>156,976.00</b>	<b>12.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,185.18	16,500.00	25.1%
Noncapitalized Equipment		4400	2,743.43	5,000.00	82.3%
Food		4700	472,625.51	390,000.00	-17.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>488,554.12</b>	<b>411,500.00</b>	<b>-15.8%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,302.86	1,700.00	30.5%
Dues and Memberships		5300	505.71	899.00	77.8%
Insurance		5400-5450	5,827.48	6,500.00	11.5%
Operations and Housekeeping Services		5500	37,410.56	33,500.00	-10.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	748.00	3,000.00	301.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,118.03)	3,000.00	-196.2%
Professional/Consulting Services and Operating Expenditures		5800	16,122.31	22,500.00	39.6%
Communications		5900	396.95	1,000.00	151.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>59,195.84</b>	<b>72,099.00</b>	<b>21.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,233.79	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,233.79</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	29,508.00	52,800.00	78.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>29,508.00</b>	<b>52,800.00</b>	<b>78.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,175,814.76</b>	<b>1,109,443.00</b>	<b>-5.6%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,762.03	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,762.03	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,762.03	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	502,009.58	295,000.00	-41.2%
3) Other State Revenue		8300-8599	30,443.83	26,000.00	-14.6%
4) Other Local Revenue		8600-8799	617,883.25	590,091.00	-4.5%
5) TOTAL, REVENUES			1,150,336.66	911,091.00	-20.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,108,896.20	1,023,143.00	-7.7%
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		29,508.00	52,800.00	78.9%
8) Plant Services	8000-8999		37,410.56	33,500.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,175,814.76	1,109,443.00	-5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(25,478.10)	(198,352.00)	678.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,762.03	0.00	-100.0%
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			2,762.03	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,716.07)	(198,352.00)	773.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	412,406.96	389,690.89	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			412,406.96	389,690.89	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,406.96	389,690.89	-5.5%
2) Ending Balance, June 30 (E + F1e)			389,690.89	191,338.89	-50.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	27,108.86	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			358,582.03	191,338.89	-46.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	358,582.03	191,338.89
Total, Restricted Balance		<u>358,582.03</u>	<u>191,338.89</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	375,238.58	280,000.00	-25.4%
5) TOTAL, REVENUES			375,238.58	280,000.00	-25.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,813.76	30,385.00	-15.2%
3) Employee Benefits		3000-3999	11,988.70	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	21,024.14	11,000.00	-47.7%
6) Capital Outlay		6000-6999	90,065.00	60,500.00	-32.8%
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			158,891.60	112,206.00	-29.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			216,346.98	167,794.00	-22.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	162,800.78	162,948.00	0.1%
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			(162,800.78)	(162,948.00)	0.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			53,546.20	4,846.00	-90.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,867,088.50	1,920,634.70	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,088.50	1,920,634.70	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,088.50	1,920,634.70	2.9%
2) Ending Balance, June 30 (E + F1e)			1,920,634.70	1,925,480.70	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			1,920,634.70	1,925,480.70	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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,920,634.70		
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			1,920,634.70		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,920,634.70		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	34,725.58	30,000.00	-13.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	340,513.00	250,000.00	-26.6%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			375,238.58	280,000.00	-25.4%
<b>TOTAL, REVENUES</b>			375,238.58	280,000.00	-25.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	35,813.76	30,385.00	-15.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			35,813.76	30,385.00	-15.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,062.84	6,290.00	-10.9%
OASDI/Medicare/Alternative		3301-3302	2,548.30	2,064.00	-19.0%
Health and Welfare Benefits		3401-3402	1,873.32	1,499.00	-20.0%
Unemployment Insurance		3501-3502	17.88	16.00	-10.5%
Workers' Compensation		3601-3602	486.36	452.00	-7.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			11,988.70	10,321.00	-13.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,024.14	11,000.00	-47.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,024.14</b>	<b>11,000.00</b>	<b>-47.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,065.00	60,500.00	-32.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>90,065.00</b>	<b>60,500.00</b>	<b>-32.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>158,891.60</b>	<b>112,206.00</b>	<b>-29.4%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	162,800.78	162,948.00	0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,800.78	162,948.00	0.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(162,800.78)	(162,948.00)	0.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	375,238.58	280,000.00	-25.4%
5) TOTAL, REVENUES			375,238.58	280,000.00	-25.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		67,266.60	51,706.00	-23.1%
8) Plant Services	8000-8999		91,625.00	60,500.00	-34.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			158,891.60	112,206.00	-29.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			216,346.98	167,794.00	-22.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	162,800.78	162,948.00	0.1%
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			(162,800.78)	(162,948.00)	0.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			53,546.20	4,846.00	-90.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,867,088.50	1,920,634.70	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,088.50	1,920,634.70	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,088.50	1,920,634.70	2.9%
2) Ending Balance, June 30 (E + F1e)			1,920,634.70	1,925,480.70	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			1,920,634.70	1,925,480.70	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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	1,920,634.70	1,925,480.70
Total, Restricted Balance		<u>1,920,634.70</u>	<u>1,925,480.70</u>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,170.89	3,000.00	-42.0%
5) TOTAL, REVENUES			5,170.89	3,000.00	-42.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,409.34	0.00	-100.0%
3) Employee Benefits		3000-3999	351.06	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	409,851.05	115,000.00	-71.9%
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			413,611.45	115,000.00	-72.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(408,440.56)	(112,000.00)	-72.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(408,440.56)	(112,000.00)	-72.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,540.28	207,099.72	-66.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,540.28	207,099.72	-66.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,540.28	207,099.72	-66.4%
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	207,099.72	95,099.72	-54.1%
Reserved for Capital Projects	0000	9780	207,099.72		
Reserved for Capital Projects	0000	9780		95,099.72	
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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	207,099.72		
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	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			207,099.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			207,099.72		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,170.89	3,000.00	-42.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,170.89	3,000.00	-42.0%
<b>TOTAL, REVENUES</b>			5,170.89	3,000.00	-42.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,409.34	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,409.34	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	69.34	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	233.89	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.53	0.00	-100.0%
Workers' Compensation		3601-3602	46.30	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			351.06	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	409,851.05	115,000.00	-71.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			409,851.05	115,000.00	-71.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			413,611.45	115,000.00	-72.2%

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

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



Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,170.89	3,000.00	-42.0%
5) TOTAL, REVENUES			5,170.89	3,000.00	-42.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		413,611.45	115,000.00	-72.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			413,611.45	115,000.00	-72.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(408,440.56)	(112,000.00)	-72.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(408,440.56)	(112,000.00)	-72.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,540.28	207,099.72	-66.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,540.28	207,099.72	-66.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,540.28	207,099.72	-66.4%
2) Ending Balance, June 30 (E + F1e)			207,099.72	95,099.72	-54.1%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	207,099.72	95,099.72	-54.1%
Reserved for Capital Projects	0000	9780	207,099.72		
Reserved for Capital Projects	0000	9780		95,099.72	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	959,016.00	810,000.00	-15.5%
5) TOTAL, REVENUES			959,016.00	810,000.00	-15.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,959.60	35,000.00	52.4%
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			22,959.60	35,000.00	52.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			936,056.40	775,000.00	-17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	715,221.70	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			(715,221.70)	(713,497.00)	-0.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			220,834.70	61,503.00	-72.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,675,334.73	1,896,169.43	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,675,334.73	1,896,169.43	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,675,334.73	1,896,169.43	13.2%
2) Ending Balance, June 30 (E + F1e)			1,896,169.43	1,957,672.43	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,896,169.43	1,957,672.43	3.2%
Reserved for Projects (Comm Fac Dist)	0000	9780	1,896,169.43		
Reserved for Projects (Comm Fac Dist)	0000	9780		1,957,672.43	
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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(2,867.57)		
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	1,899,037.00		
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			1,896,169.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,896,169.43		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		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	926,406.00	800,000.00	-13.6%
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	32,610.00	10,000.00	-69.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			959,016.00	810,000.00	-15.5%
<b>TOTAL, REVENUES</b>			959,016.00	810,000.00	-15.5%

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	22,959.60	35,000.00	52.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,959.60</b>	<b>35,000.00</b>	<b>52.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>22,959.60</b>	<b>35,000.00</b>	<b>52.4%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	715,221.70	713,497.00	-0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			715,221.70	713,497.00	-0.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(715,221.70)	(713,497.00)	-0.2%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	959,016.00	810,000.00	-15.5%
5) TOTAL, REVENUES			959,016.00	810,000.00	-15.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		22,959.60	35,000.00	52.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,959.60	35,000.00	52.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			936,056.40	775,000.00	-17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	715,221.70	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			(715,221.70)	(713,497.00)	-0.2%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			220,834.70	61,503.00	-72.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,675,334.73	1,896,169.43	13.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,675,334.73	1,896,169.43	13.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,675,334.73	1,896,169.43	13.2%
2) Ending Balance, June 30 (E + F1e)			1,896,169.43	1,957,672.43	3.2%
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)					
		9780	1,896,169.43	1,957,672.43	3.2%
Reserved for Projects (Comm Fac Dist)			1,896,169.43		
	0000	9780			
Reserved for Projects (Comm Fac Dist)				1,957,672.43	
	0000	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			

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,030,543.93	2,024,235.00	-0.3%
5) TOTAL, REVENUES			2,030,543.93	2,024,235.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,990,423.82	2,014,235.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,990,423.82	2,014,235.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,120.11	10,000.00	-75.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,120.11	10,000.00	-75.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,883,165.69	1,923,285.80	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,883,165.69	1,923,285.80	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,883,165.69	1,923,285.80	2.1%
2) Ending Balance, June 30 (E + F1e)			1,923,285.80	1,933,285.80	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,923,285.80	1,933,285.80	0.5%
Debt Service	0000	9780	1,923,285.80		
Debt Service	0000	9780		1,933,285.80	
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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,923,285.80		
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			1,923,285.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,923,285.80		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,946,119.05	2,014,235.00	3.5%
Unsecured Roll		8612	9,740.49	0.00	-100.0%
Prior Years' Taxes		8613	776.14	0.00	-100.0%
Supplemental Taxes		8614	54,105.16	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	319.47	0.00	-100.0%
Interest		8660	19,483.62	10,000.00	-48.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,030,543.93	2,024,235.00	-0.3%
<b>TOTAL, REVENUES</b>			2,030,543.93	2,024,235.00	-0.3%

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

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

Unaudited Actuals  
 Bond Interest and Redemption Fund  
 Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,030,543.93	2,024,235.00	-0.3%
5) TOTAL, REVENUES			2,030,543.93	2,024,235.00	-0.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,990,423.82	2,014,235.00	1.2%
10) TOTAL, EXPENDITURES			1,990,423.82	2,014,235.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			40,120.11	10,000.00	-75.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,120.11	10,000.00	-75.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,883,165.69	1,923,285.80	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,883,165.69	1,923,285.80	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,883,165.69	1,923,285.80	2.1%
2) Ending Balance, June 30 (E + F1e)			1,923,285.80	1,933,285.80	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,923,285.80	1,933,285.80	0.5%
Debt Service	0000	9780	1,923,285.80		
Debt Service	0000	9780		1,933,285.80	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	878,022.48	876,445.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			878,022.48	876,445.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(878,022.48)	(876,445.00)	-0.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	878,022.48	876,445.00	-0.2%
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			878,022.48	876,445.00	-0.2%



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	473,022.48	461,445.00	-2.4%
Other Debt Service - Principal		7439	405,000.00	415,000.00	2.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>878,022.48</b>	<b>876,445.00</b>	<b>-0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>878,022.48</b>	<b>876,445.00</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	878,022.48	876,445.00	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			878,022.48	876,445.00	-0.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			878,022.48	876,445.00	-0.2%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	878,022.48	876,445.00	-0.2%
10) TOTAL, EXPENDITURES			878,022.48	876,445.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(878,022.48)	(876,445.00)	-0.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	878,022.48	876,445.00	-0.2%
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			878,022.48	876,445.00	-0.2%

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

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



Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,490.31	3,493.19	3,525.86	3,490.30	3,490.30	3,490.30
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,490.31	3,493.19	3,525.86	3,490.30	3,490.30	3,490.30
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	24.38	24.38	24.38	24.38	24.38	24.38
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.58	1.58	1.58	1.58	1.58	1.58
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	25.96	25.96	25.96	25.96	25.96	25.96
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,516.27	3,519.15	3,551.82	3,516.26	3,516.26	3,516.26
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,640,099.00	0.26	4,640,099.26			4,640,099.26
Work in Progress	9,767,721.54		9,767,721.54	520,136.45	9,799,428.23	488,429.76
Total capital assets not being depreciated	14,407,820.54	0.26	14,407,820.80	520,136.45	9,799,428.23	5,128,529.02
Capital assets being depreciated:						
Land Improvements	7,735,946.46		7,735,946.46	89,944.00	0.00	7,825,890.46
Buildings	64,427,866.35	(7,745.00)	64,420,121.35	9,813,784.23	0.00	74,233,905.58
Equipment	6,242,080.85	(0.17)	6,242,080.68	1,792,982.06	1,311,151.05	6,723,911.69
Total capital assets being depreciated	78,405,893.66	(7,745.17)	78,398,148.49	11,696,710.29	1,311,151.05	88,783,707.73
Accumulated Depreciation for:						
Land Improvements	(3,803,015.62)	(0.16)	(3,803,015.78)	(272,636.58)	0.00	(4,075,652.36)
Buildings	(22,575,579.88)	12.43	(22,575,567.45)	(1,853,559.20)	0.00	(24,429,126.65)
Equipment	(4,756,914.46)	(79.41)	(4,756,993.87)	(412,074.84)	(1,311,151.05)	(3,857,917.66)
Total accumulated depreciation	(31,135,509.96)	(67.14)	(31,135,577.10)	(2,538,270.62)	(1,311,151.05)	(32,362,696.67)
Total capital assets being depreciated, net	47,270,383.70	(7,812.31)	47,262,571.39	9,158,439.67	0.00	56,421,011.06
Governmental activity capital assets, net	61,678,204.24	(7,812.05)	61,670,392.19	9,678,576.12	9,799,428.23	61,549,540.08
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2019-20 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE I BASIC GRANT- PART A	SP ED-BASIC GRANT ENTITLEMENT	SPEC-IDEA MENTAL HEALTH	TITLE II, PART A, SEI ESSA	TITLE IV, PART A SSAE ESSA	TITLE III IMMIGRANT ED	TITLE III LEP
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3310	3327	4035	4127	4201	4203
REVENUE OBJECT	8290	8181	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	TITLE I	SPEC ED FED	SPEC IDEA	TITLE II	TITLE IV	IMMIG ED	LEP
<b>AWARD</b>							
1. Prior Year Carryover	42,101.00	0.00	0.00	19,522.15	0.00	1,215.13	10,267.55
2. a. Current Year Award	280,460.00	261,691.00	48,650.00	73,705.00	20,922.00	0.00	19,712.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	280,460.00	261,691.00	48,650.00	73,705.00	20,922.00	0.00	19,712.00
3. Required Matching Funds/Other	0.00	765,771.88	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	322,561.00	1,027,462.88	48,650.00	93,227.15	20,922.00	1,215.13	29,979.55
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	35,718.00	0.00	0.00	0.00	0.00	0.00	7,368.55
6. Cash Received in Current Year	286,843.00		0.00	84,449.15	15,683.00	1,215.13	5,346.00
7. Contributed Matching Funds		765,771.88	0.00	0.00		0.00	
8. Total Available (sum lines 5, 6, & 7)	322,561.00	765,771.88	0.00	84,449.15	15,683.00	1,215.13	12,714.55
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	322,561.00	1,027,462.88	48,650.00	89,806.60	20,922.00	1,215.13	29,211.55
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	322,561.00	1,027,462.88	48,650.00	89,806.60	20,922.00	1,215.13	29,211.55
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00		0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(261,691.00)	(48,650.00)	(5,357.45)	(5,239.00)	0.00	(16,497.00)
a. Unearned Revenue	0.00	0.00		3,420.55	0.00	0.00	768.00
b. Accounts Payable	0.00	0.00		0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	261,691.00	48,650.00	8,778.00	5,239.00	0.00	17,265.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	3,420.55	0.00	0.00	768.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00		3,420.55	0.00	0.00	768.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	322,561.00	261,691.00	48,650.00	89,806.60	20,922.00	1,215.13	29,211.55

2019-20 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	McKINNEY-VENTO HOMELESS	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	9022	
REVENUE OBJECT	8285	
LOCAL DESCRIPTION (if any)	HOMELESS	
<b>AWARD</b>		
1. Prior Year Carryover	0.00	73,105.83
2. a. Current Year Award	685.00	705,825.00
b. Transferability (ESSA)	0.00	0.00
c. Other Adjustments	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	685.00	705,825.00
3. Required Matching Funds/Other	0.00	765,771.88
4. Total Available Award (sum lines 1, 2d, & 3)	685.00	1,544,702.71
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year	0.00	43,086.55
6. Cash Received in Current Year	685.00	394,221.28
7. Contributed Matching Funds	0.00	765,771.88
8. Total Available (sum lines 5, 6, & 7)	685.00	1,203,079.71
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	685.00	1,540,514.16
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	685.00	1,540,514.16
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(337,434.45)
a. Unearned Revenue	0.00	4,188.55
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	0.00	341,623.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,188.55
15. If Carryover is allowed, enter line 14 amount here	0.00	4,188.55
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	685.00	774,742.28

2019-20 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c. & 3)	0.00	0.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2019-20 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00



2019-20 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL ADMINISTRATIVE ACTIVITIES	MED-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	101	5640	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	MAA	MEDI-CAL	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	33,556.82	15,300.98	48,857.80
2. a. Current Year Award	90,899.54	62,391.71	153,291.25
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	90,899.54	62,391.71	153,291.25
3. Required Matching Funds/Other	0.00		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	124,456.36	77,692.69	202,149.05
<b>REVENUES</b>			
5. Cash Received in Current Year	90,899.54	62,391.71	153,291.25
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	90,899.54	62,391.71	153,291.25
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	14,826.93	48,449.71	63,276.64
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	14,826.93	48,449.71	63,276.64
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	109,629.43	29,242.98	138,872.41

2019-20 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	STATE LOTTERY	EDUCATION PROTECTION ACT	LOTTERY INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION STATE FUNDING	SPECIAL ED MENTAL HEALTH SERVICES	CLASSIFIED EMP PROF DEVELOP BLOCK GRANT	COVID 19 RESPONSE FUNDS
RESOURCE CODE	1100	1400	6300	6500	6512	7311	7388
REVENUE OBJECT	8560	8012/8019	8560	879X	8590	8590	8590
LOCAL DESCRIPTION (if any)	UNREST LOTTERY	EPA	REST LOTTERY	SPED ED STATE	ERMHS	CLASS PROF DEV	COVID 19
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	471,658.81	42,891.00	304,789.49	0.00	0.00	20,877.67	0.00
2. a. Current Year Award	553,264.53	2,890,050.00	183,260.85	1,069,056.64	153,355.89	0.00	61,248.00
b. Other Adjustments	0.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	553,264.53	2,890,050.00	183,260.85	1,069,056.64	153,355.89	0.00	61,248.00
3. Required Matching Funds/Other				1,915,615.52			
4. Total Available Award (sum lines 1, 2c, & 3)	1,024,923.34	2,932,941.00	488,050.34	2,984,672.16	153,355.89	20,877.67	61,248.00
<b>REVENUES</b>							
5. Cash Received in Current Year	375,833.63	4,299,055.00	18,719.85	944,317.64	168,997.00	0.00	61,248.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(6,384.92)	(42,891.00)	(16,107.99)				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	183,815.82	(1,366,114.00)	180,648.99	124,739.00	(15,641.11)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	183,815.82	(1,366,114.00)	180,648.99	124,739.00	(15,641.11)	0.00	0.00
8. Contributed Matching Funds				1,915,615.52			
9. Total Available (sum lines 5, 7c, & 8)	559,649.45	2,932,941.00	199,368.84	2,984,672.16	153,355.89	0.00	61,248.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	364,612.68	2,932,941.00	103,104.38	2,984,672.16	153,355.89	9,632.73	25,523.30
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	364,612.68	2,932,941.00	103,104.38	2,984,672.16	153,355.89	9,632.73	25,523.30
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	660,310.66	0.00	384,945.96	0.00	0.00	11,244.94	35,724.70

2019-20 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CLASSIFIED EE SUMMER ASSIST	LOW PERFORMING STUDENT GRANT	STRS ON-BEHALF PENSION CONTRIBUTION	TOTAL
RESOURCE CODE	7415	7510	7690	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CSESAP	LOW PERF	STRS ON-BEHALF	
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	0.00	146,226.00	0.00	986,442.97
2. a. Current Year Award	71,540.00	149,480.00	2,051,011.00	7,182,266.91
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	71,540.00	149,480.00	2,051,011.00	7,182,266.91
3. Required Matching Funds/Other				1,915,615.52
4. Total Available Award (sum lines 1, 2c, & 3)	71,540.00	295,706.00	2,051,011.00	10,084,325.40
<b>REVENUES</b>				
5. Cash Received in Current Year	0.00	149,480.00	2,051,011.00	8,068,662.12
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00	(65,383.91)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	71,540.00	0.00	0.00	(821,011.30)
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	71,540.00	0.00	0.00	(821,011.30)
8. Contributed Matching Funds				1,915,615.52
9. Total Available (sum lines 5, 7c, & 8)	71,540.00	149,480.00	2,051,011.00	9,163,266.34
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	71,540.00	126,233.83	2,051,011.00	8,822,626.97
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	71,540.00	126,233.83	2,051,011.00	8,822,626.97
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	0.00	169,472.17	0.00	1,261,698.43

2019-20 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	CAPITAL PROJECTS	EDUCATION TECHNOLOGY	SUPPLEMENTAL GRANT	SCHOOL TRANSPORTATION	REPAIR & MAINTENANCE	CAREER TECH ED INCENTIVE GRANT	DONATIONS GREEN VALLEY
RESOURCE CODE	806	816	840	842	8150	9054	9420
REVENUE OBJECT	8980	8980	8980	8980	8980	8699	8699
LOCAL DESCRIPTION (if any)	CAP PROJECTS	TECHNOLOGY	SUPPLEMENTAL	TRANSPORTATION	RRM	CTEIG	GV DONATIONS
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	358,078.25	0.00	0.00	0.00	0.00	0.00	93,512.47
2. a. Current Year Award	0.00	0.00	0.00	434,285.00	0.00	50,894.00	25,363.69
b. Other Adjustments	0.00	28,429.40	0.00	964,998.45	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	28,429.40	0.00	1,399,283.45	0.00	50,894.00	25,363.69
3. Required Matching Funds/Other	(182,773.00)	810,207.39	1,057,638.56	1,059,655.29	1,164,797.44		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	175,305.25	838,636.79	1,057,638.56	2,458,938.74	1,164,797.44	50,894.00	118,876.16
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	1,333,271.78	0.00	50,894.00	25,363.69
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	28,429.40	0.00	66,011.67	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00		0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	28,429.40	0.00	66,011.67	0.00	0.00	0.00
8. Contributed Matching Funds		810,207.39	1,057,638.56	1,059,655.29	1,164,797.44	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	838,636.79	1,057,638.56	2,458,938.74	1,164,797.44	50,894.00	25,363.69
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	838,636.79	1,057,638.56	2,458,938.74	1,164,797.44	36,913.41	34,512.52
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	838,636.79	1,057,638.56	2,458,938.74	1,164,797.44	36,913.41	34,512.52
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	175,305.25	0.00	0.00	0.00	0.00	13,980.59	84,363.64

2019-20 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	DONATIONS JACKSON	DONATIONS RESCUE ELEMENTARY	DONATIONS MARINA VILLAGE	DONATIONS PLEASANT GROVE	DONATIONS LAKEVIEW	DONATIONS LAKE FOREST	STUDENT BODY GREEN VALLEY
RESOURCE CODE	9421	9422	9424	9426	9427	9428	9490
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	JK DONATIONS	RS DONATIONS	MV DONATIONS	PG DONATIONS	LV DONATIONS	LF DONATIONS	GV ASB
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	44,351.66	59,508.73	68,069.16	64,415.86	40,050.21	20,687.15	2,655.74
2. a. Current Year Award	44,734.05	38,604.49	90,640.77	99,251.59	103,493.94	58,546.44	547.54
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	44,734.05	38,604.49	90,640.77	99,251.59	103,493.94	58,546.44	547.54
3. Required Matching Funds/Other	0.00	0.00	0.00	(35.00)	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	89,085.71	98,113.22	158,709.93	163,632.45	143,544.15	79,233.59	3,203.28
<b>REVENUES</b>							
5. Cash Received in Current Year	44,734.05	38,604.49	90,640.77	99,251.59	103,493.94	58,242.44	547.54
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	304.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00		0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	304.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	44,734.05	38,604.49	90,640.77	99,251.59	103,493.94	58,546.44	547.54
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	57,371.56	31,089.91	61,212.91	96,946.37	96,459.15	39,665.73	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	57,371.56	31,089.91	61,212.91	96,946.37	96,459.15	39,665.73	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	31,714.15	67,023.31	97,497.02	66,686.08	47,085.00	39,567.86	3,203.28

2019-20 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	STUDENT BODY JACKSON	STUDENT BODY RESCUE	STUDENT BODY MARINA VILLAGE	STUDENT BODY PLEASANT GROVE	STUDENT BODY LAKEVIEW	STUDENT BODY LAKE FOREST	TOTAL
RESOURCE CODE	9491	9492	9494	9496	9497	9498	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	JK ASB	RS ASB	MV ASB	PG ASB	LV ASB	LF ASB	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	2,049.51	2.60	13,513.75	3,589.64	2.95	388.86	770,876.54
2. a. Current Year Award	1,336.00	0.00	22,859.25	4,587.35	0.00	0.00	975,144.11
b. Other Adjustments	0.00	0.00	90.88	0.00	0.00	0.00	993,518.73
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,336.00	0.00	22,950.13	4,587.35	0.00	0.00	1,968,662.84
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	3,909,490.68
4. Total Available Award (sum lines 1, 2c, & 3)	3,385.51	2.60	36,463.88	8,176.99	2.95	388.86	6,649,030.06
<b>REVENUES</b>							
5. Cash Received in Current Year	1,336.00	0.00	22,950.13	4,587.35	0.00	0.00	1,873,917.77
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	94,745.07
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	94,745.07
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	4,092,298.68
9. Total Available (sum lines 5, 7c, & 8)	1,336.00	0.00	22,950.13	4,587.35	0.00	0.00	6,060,961.52
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,598.05	0.00	20,046.41	4,169.97	0.00	225.23	6,000,222.75
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,598.05	0.00	20,046.41	4,169.97	0.00	225.23	6,000,222.75
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,787.46	2.60	16,417.47	4,007.02	2.95	163.63	648,807.31

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	16,233,988.75	301	0.00	303	16,233,988.75	305	197,963.11		307	16,036,025.64	309
2000 - Classified Salaries	6,439,058.40	311	33,945.16	313	6,405,113.24	315	572,065.35		317	5,833,047.89	319
3000 - Employee Benefits	8,773,245.76	321	7,792.46	323	8,765,453.30	325	226,631.88		327	8,538,821.42	329
4000 - Books, Supplies Equip Replace. (6500)	887,129.88	331	29,006.11	333	858,123.77	335	325,312.91		337	532,810.86	339
5000 - Services... & 7300 - Indirect Costs	2,788,075.34	341	1,415.00	343	2,786,660.34	345	511,750.25		347	2,274,910.09	349
TOTAL					35,049,339.40	365			TOTAL	33,215,615.90	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	13,487,816.50 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,512,166.14 380
3. STRS.		3101 & 3102	3,986,523.32 382
4. PERS.		3201 & 3202	265,368.09 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	339,535.62 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,109,974.98 385
7. Unemployment Insurance.		3501 & 3502	7,818.18 390
8. Workers' Compensation Insurance.		3601 & 3602	200,751.62 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	132,566.63 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			21,042,521.08 395
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).			8,494.44 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			21,034,026.64 397
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.			63.33%
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)	63.33%
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).	33,215,615.90
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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





Unaudited Actuals  
2019-20 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	21,155,446.10		21,155,446.10		599,164.60	20,556,281.50	970,618.50
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	11,905,000.00		11,905,000.00		405,000.00	11,500,000.00	415,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	39,797.99		39,797.99		675.65	39,122.34	
Governmental activities long-term liabilities	33,100,244.09	0.00	33,100,244.09	0.00	1,004,840.25	32,095,403.84	1,385,618.50
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	37,647,917.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,588,278.87
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	1,884,203.10
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	2,762.03
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	28,884.59
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)				1,915,849.72
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	25,478.10
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)				34,169,266.84

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,519.15
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,709.52
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	36,106,647.13	10,150.24
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	36,106,647.13	10,150.24
B. Required effort (Line A.2 times 90%)	32,495,982.42	9,135.22
C. Current year expenditures (Line I.E and Line II.B)	34,169,266.84	9,709.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	21,956,519.12		21,956,519.12			22,603,469.05
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,547.01		3,547.01			3,516.27
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	3,516.27		3,516.27	3,516.26		3,516.26
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,516.27			3,516.26
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	87,090.65		87,090.65	84,768.00		84,768.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	10,156,846.60		10,156,846.60	10,182,428.00		10,182,428.00
5. Unsecured Roll Taxes (Object 8042)	190,016.60		190,016.60	184,093.00		184,093.00
6. Prior Years' Taxes (Object 8043)	3,912.02		3,912.02	8,141.00		8,141.00
7. Supplemental Taxes (Object 8044)	414,159.78		414,159.78	219,234.00		219,234.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,860,877.00		1,860,877.00	1,733,793.00		1,733,793.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,398.87		3,398.87	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	12,716,301.52	0.00	12,716,301.52	12,412,457.00	0.00	12,412,457.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	12,716,301.52	0.00	12,716,301.52	12,412,457.00	0.00	12,412,457.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			321,355.84			330,085.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			321,355.84			330,085.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	17,962,088.00		17,962,088.00	15,540,959.00		15,540,959.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,699.00		1,699.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	17,963,787.00	0.00	17,963,787.00	15,540,959.00	0.00	15,540,959.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	38,769,760.12		38,769,760.12	35,900,545.00		35,900,545.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	91,028.37		91,028.37	50,000.00		50,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>			<b>2019-20 Actual</b>			<b>2020-21 Budget</b>
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			21,956,519.12			22,603,469.05
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9913			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			22,603,469.05			23,446,578.45
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			12,716,301.52			12,412,457.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			421,952.40			421,951.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			10,208,523.37			11,364,206.45
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			10,208,523.37			11,364,206.45
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			53,952.38			33,160.81
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,770,253.90			12,445,617.81
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			10,154,570.99			11,331,045.64
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			12,770,253.90			
b. State Subventions (Line D8)			10,154,570.99			
c. Less: Excluded Appropriations (Line C23)			321,355.84			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			22,603,469.05			

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>SUMMARY</b> <b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			22,603,469.05			23,446,578.45
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			22,603,469.05			

\* Please provide below an explanation for each entry in the adjustments column.

Sean Martin  
Gann Contact Person

(530)672-4803  
Contact Phone Number

**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) 981,356.47
- 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) 30,464,936.44

**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) 3.22%

**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)	1,157,112.62
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	253,971.89
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	25,765.00
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)	111,801.51
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)	1,548,651.02
9. Carry-Forward Adjustment (Part IV, Line F)	8,625.81
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,557,276.83

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,775,900.49
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,117,333.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,723,457.13
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	133,689.71
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)	487,467.49
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)	4,211.71
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)	0.00
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)	3,360,295.09
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)	653,447.46
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)	34,255,802.57

**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)	4.52%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	4.55%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,548,651.02</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(39,621.06)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.38%) times Part III, Line B19); zero if negative	<u>8,625.81</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>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>8,625.81</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>8,625.81</u>

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	322,354.08	206.92	0.06%
01	3310	984,348.42	43,114.46	4.38%
01	4035	86,379.70	3,426.90	3.97%
01	4127	20,058.20	863.80	4.31%
01	4201	1,164.14	50.99	4.38%
01	4203	28,654.72	556.83	1.94%
01	5640	46,416.66	2,033.05	4.38%
01	6500	2,518,063.89	110,291.20	4.38%
01	6512	146,920.76	6,435.13	4.38%
01	7311	9,228.53	404.20	4.38%
01	7510	120,936.80	5,297.03	4.38%
01	8150	1,009,142.02	44,200.42	4.38%
01	9010	479,347.26	1,548.96	0.32%
13	5310	1,126,072.97	29,508.00	2.62%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	465,273.89		288,681.50	753,955.39
2. State Lottery Revenue	8560	559,649.45		199,368.84	759,018.29
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)		1,024,923.34	0.00	488,050.34	1,512,973.68
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	126,340.03			126,340.03
2. Classified Salaries	2000-2999	53,570.04			53,570.04
3. Employee Benefits	3000-3999	31,414.44			31,414.44
4. Books and Supplies	4000-4999	89,632.99		60,977.08	150,610.07
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	63,655.18			63,655.18
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			42,127.30	42,127.30
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 )		364,612.68	0.00	103,104.38	467,717.06
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	660,310.66	0.00	384,945.96	1,045,256.62
<b>D. COMMENTS:</b>					
Object 5806 is used for software programs and licensing to access Instructional Materials online.					

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.

Unaudited Actuals  
2019-20  
General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	19,895,241.41	10,654,966.53	30,550,207.94	1,638,899.86		32,189,107.80
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	127,752.23	0.00	127,752.23	6,853.41		134,605.64
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	305,973.08	0.00	305,973.08	16,414.27		322,387.35
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	3,932,568.71	0.00	3,932,568.71	210,967.02		4,143,535.73
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	28,884.59	0.00	28,884.59	1,549.55		30,434.14
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					43,274.14	43,274.14
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					111,455.00	111,455.00
----	Other Outgo					642,216.10	642,216.10
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	60,409.44		60,409.44
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(29,508.00)		(29,508.00)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	24,290,420.02	10,654,966.53	34,945,386.55	1,905,585.55	796,945.24	37,647,917.34

Unaudited Actuals  
2019-20  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	19,702,415.65	41,558.82	17,577.23	0.00	0.00	0.00	133,689.71			0.00	0.00	19,895,241.41
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	108,932.26	18,819.97	0.00	0.00	0.00	0.00	0.00			0.00	0.00	127,752.23
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	146,126.51	159,685.11	161.46	0.00	0.00	0.00	0.00			0.00	0.00	305,973.08
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	3,000,514.09	361,594.11	0.00	0.00	543,485.34	26,975.17	0.00			0.00	0.00	3,932,568.71
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	685.00	0.00	28,199.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,884.59
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		22,958,673.51	581,658.01	45,938.28	0.00	543,485.34	26,975.17	133,689.71	0.00	0.00	0.00	0.00	24,290,420.02

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2019-20  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,764,292.22	3,472,096.60	2,418,577.71	10,654,966.53
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		4,764,292.22	3,472,096.60	2,418,577.71	10,654,966.53

Unaudited Actuals  
2019-20  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	487,467.49
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	25,765.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,167,889.16
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	253,971.89
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,935,093.54
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	24,290,420.02
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,654,966.53
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	34,945,386.55
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,126,072.97
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,126,072.97
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		36,071,459.52
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.36%



Unaudited Actuals  
2019-20  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	43,274.14				43,274.14
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			111,455.00		111,455.00
Other Outgo (Objects 1000-7999)				642,216.10	642,216.10
<b>Total Other Costs</b>	43,274.14	0.00	111,455.00	642,216.10	796,945.24

Unaudited Actuals  
2019-20  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	316,758.21	731,980.50	2,440,998.49	1,274,555.02	3,472,096.60	0.00	2,418,577.71
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	168.50	168.50	168.50	168.50	303.61		926.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	168.50	168.50	168.50	168.50	303.61	0.00	926.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										440
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	354,200.16	0.00	0.00	0.00	0.00	232,754.70	719,974.81		1,306,929.67
2000-2999	Classified Salaries	182,059.57	0.00	0.00	0.00	0.00	759,697.73	285,767.36		1,227,524.66
3000-3999	Employee Benefits	193,963.66	0.00	0.00	0.00	0.00	359,183.68	403,012.69		956,160.03
4000-4999	Books and Supplies	6,857.40	0.00	0.00	0.00	0.00	649.52	14,526.69		22,033.61
5000-5999	Services and Other Operating Expenditures	12,980.16	0.00	0.00	0.00	0.00	4,110.39	406,077.19		423,167.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	750,060.95	0.00	0.00	0.00	0.00	1,356,396.02	1,829,358.74	0.00	3,935,815.71
7310	Transfers of Indirect Costs	161,610.79	0.00	0.00	0.00	0.00	0.00	0.00		161,610.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00								0.00
	Total Indirect Costs and PCR Allocations	161,610.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,610.79
	<b>TOTAL COSTS</b>	<b>911,671.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,356,396.02</b>	<b>1,829,358.74</b>	<b>0.00</b>	<b>4,097,426.50</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	730,160.34	0.00		730,160.34
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	254,188.08	0.00		254,188.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	48,650.00		48,650.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	984,348.42	48,650.00	0.00	1,032,998.42
7310	Transfers of Indirect Costs	43,114.46	0.00	0.00	0.00	0.00	0.00	0.00		43,114.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	43,114.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,114.46
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>43,114.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>984,348.42</b>	<b>48,650.00</b>	<b>0.00</b>	<b>1,076,112.88</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									765,771.88
	<b>TOTAL COSTS</b>									<b>310,341.00</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	354,200.16	0.00	0.00	0.00	0.00	232,754.70	719,974.81		1,306,929.67
2000-2999	Classified Salaries	182,059.57	0.00	0.00	0.00	0.00	29,537.39	285,767.36		497,364.32
3000-3999	Employee Benefits	193,963.66	0.00	0.00	0.00	0.00	104,995.60	403,012.69		701,971.95
4000-4999	Books and Supplies	6,857.40	0.00	0.00	0.00	0.00	649.52	14,526.69		22,033.61
5000-5999	Services and Other Operating Expenditures	12,980.16	0.00	0.00	0.00	0.00	4,110.39	357,427.19		374,517.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	750,060.95	0.00	0.00	0.00	0.00	372,047.60	1,780,708.74	0.00	2,902,817.29
7310	Transfers of Indirect Costs	118,496.33	0.00	0.00	0.00	0.00	0.00	0.00		118,496.33
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00								0.00
	Total Indirect Costs and PCR Allocations	118,496.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,496.33
	TOTAL BEFORE OBJECT 8980	868,557.28	0.00	0.00	0.00	0.00	372,047.60	1,780,708.74	0.00	3,021,313.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									765,771.88
	TOTAL COSTS									3,787,085.50
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	801.60	19,877.85		20,679.45
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,279.53	8,300.01		11,579.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,081.13	28,177.86	0.00	32,258.99
7310	Transfers of Indirect Costs	1,770.00	0.00	0.00	0.00	0.00	0.00	0.00		1,770.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,770.00
	TOTAL BEFORE OBJECT 8980	1,770.00	0.00	0.00	0.00	0.00	4,081.13	28,177.86	0.00	34,028.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									765,771.88
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,915,615.52
	TOTAL COSTS									2,715,416.39

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

<b>2018-19 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	3,930,847.06	2,822,906.15
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
_____		
_____		
_____		
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below) Voluntary departure or retirement of personnel and child has left the jurisdiction	(223,535.33)	(223,535.33)
_____		
_____		
_____		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	3,707,311.73	2,599,370.82
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	<u>278.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>0.00</u>	
_____		
_____		
_____		
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	278.00	

**SELPA:**     (??)    

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>1. D.M. , M.N. , A.R. , D.W.</u>	176,906.61	176,906.61
<u>3a. S.M.</u>	46,628.72	46,628.72
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u><b>223,535.33</b></u>	<u><b>223,535.33</b></u>

**SELPA:** (??) \_\_\_\_\_

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	_____

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

	<u>0.00 (c)</u>	_____	_____
--	-----------------	-------	-------

Available for MOE reduction.  
(line (a) minus line (c), zero if negative)

	<u>0.00 (d)</u>	_____	_____
--	-----------------	-------	-------

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction).

	_____	_____	_____
--	-------	-------	-------

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

	<u>0.00 (e)</u>	_____	_____
--	-----------------	-------	-------

Available to set aside for EIS  
(line (b) minus line (e), zero if negative)

	<u>0.00 (f)</u>	_____	_____
--	-----------------	-------	-------

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SELPA: (??)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,097,426.50		
b. Less: Expenditures paid from federal sources	310,341.00		
c. Expenditures paid from state and local sources	3,787,085.50	3,930,847.06	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		3,930,847.06	
Less: Exempt reduction(s) for SECTION 1		223,535.33	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,787,085.50	3,707,311.73	79,773.77

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	4,097,426.50		
b. Less: Expenditures paid from federal sources	310,341.00		
c. Expenditures paid from state and local sources	3,787,085.50	3,930,847.06	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		3,930,847.06	
Less: Exempt reduction(s) from SECTION 1		223,535.33	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,787,085.50	3,707,311.73	
d. Special education unduplicated pupil count	440	278	
e. Per capita state and local expenditures (A2c/A2d)	8,607.01	13,335.65	(4,728.64)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.



SELPA:       (??)      

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,715,416.39	2,822,906.15	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>2,822,906.15</u>	
Less: Exempt reduction(s) from SECTION 1		223,535.33	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,715,416.39</u>	<u>2,599,370.82</u>	116,045.57

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,715,416.39	2,822,906.15	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>2,822,906.15</u>	
Less: Exempt reduction(s) from SECTION 1		223,535.33	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,715,416.39</u>	<u>2,599,370.82</u>	
b. Special education unduplicated pupil count	440	278	
c. Per capita local expenditures (B2a/B2b)	<u>6,171.40</u>	<u>9,350.25</u>	<u>(3,178.85)</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Sean Martin  
Contact Name

530-672-4803  
Telephone Number

Assistant Superintendent  
Title

smartin@rescueusd.org  
Email Address

SELPA:     (??)    

Object Code	Description	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA:     (??)    

Object Code	Description	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Special Education Maintenance of Effort  
2020-21 Budget vs. Actual Comparison Year  
2020-21 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								440
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	357,710.00	0.00	0.00	0.00	0.00	1,019,880.00		1,377,590.00
2000-2999	Classified Salaries	194,488.00	0.00	0.00	0.00	0.00	1,031,765.00		1,226,253.00
3000-3999	Employee Benefits	217,240.00	0.00	0.00	0.00	0.00	890,577.00		1,107,817.00
4000-4999	Books and Supplies	10,000.00	0.00	0.00	0.00	0.00	19,000.00		29,000.00
5000-5999	Services and Other Operating Expenditures	37,902.00	0.00	0.00	0.00	0.00	353,751.00		391,653.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	817,340.00	0.00	0.00	0.00	0.00	3,314,973.00	0.00	4,132,313.00
7310	Transfers of Indirect Costs	208,497.00	0.00	0.00	0.00	0.00	0.00		208,497.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	208,497.00	0.00	0.00	0.00	0.00	0.00	0.00	208,497.00
	TOTAL COSTS	1,025,837.00	0.00	0.00	0.00	0.00	3,314,973.00	0.00	4,340,810.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	357,710.00	0.00	0.00	0.00	0.00	1,019,880.00		1,377,590.00
2000-2999	Classified Salaries	194,488.00	0.00	0.00	0.00	0.00	295,135.00		489,623.00
3000-3999	Employee Benefits	217,240.00	0.00	0.00	0.00	0.00	623,050.00		840,290.00
4000-4999	Books and Supplies	10,000.00	0.00	0.00	0.00	0.00	19,000.00		29,000.00
5000-5999	Services and Other Operating Expenditures	37,902.00	0.00	0.00	0.00	0.00	353,751.00		391,653.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	817,340.00	0.00	0.00	0.00	0.00	2,310,816.00	0.00	3,128,156.00
7310	Transfers of Indirect Costs	150,658.00	0.00	0.00	0.00	0.00	0.00		150,658.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	150,658.00	0.00	0.00	0.00	0.00	0.00	0.00	150,658.00
	TOTAL BEFORE OBJECT 8980	967,998.00	0.00	0.00	0.00	0.00	2,310,816.00	0.00	3,278,814.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								801,738.00
	TOTAL COSTS								4,080,552.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2020-21 Budget vs. Actual Comparison Year  
2020-21 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	41,545.00		41,545.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	25,906.00		25,906.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	67,451.00	0.00	67,451.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	67,451.00	0.00	67,451.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									801,738.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									2,074,805.00
	TOTAL COSTS									2,943,994.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									440
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	354,200.16	0.00	0.00	0.00	0.00	232,754.70	719,974.81		1,306,929.67
2000-2999	Classified Salaries	182,059.57	0.00	0.00	0.00	0.00	759,697.73	285,767.36		1,227,524.66
3000-3999	Employee Benefits	193,963.66	0.00	0.00	0.00	0.00	359,183.68	403,012.69		956,160.03
4000-4999	Books and Supplies	6,857.40	0.00	0.00	0.00	0.00	649.52	14,526.69		22,033.61
5000-5999	Services and Other Operating Expenditures	12,980.16	0.00	0.00	0.00	0.00	4,110.39	406,077.19		423,167.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	750,060.95	0.00	0.00	0.00	0.00	1,356,396.02	1,829,358.74	0.00	3,935,815.71
7310	Transfers of Indirect Costs	161,610.79	0.00	0.00	0.00	0.00	0.00	0.00		161,610.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	161,610.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,610.79
	TOTAL COSTS	911,671.74	0.00	0.00	0.00	0.00	1,356,396.02	1,829,358.74	0.00	4,097,426.50
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	730,160.34	0.00		730,160.34
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	254,188.08	0.00		254,188.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	48,650.00		48,650.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	984,348.42	48,650.00	0.00	1,032,998.42
7310	Transfers of Indirect Costs	43,114.46	0.00	0.00	0.00	0.00	0.00	0.00		43,114.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	43,114.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,114.46
	TOTAL BEFORE OBJECT 8980	43,114.46	0.00	0.00	0.00	0.00	984,348.42	48,650.00	0.00	1,076,112.88
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									765,771.88
	TOTAL COSTS									310,341.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	354,200.16	0.00	0.00	0.00	0.00	232,754.70	719,974.81		1,306,929.67
2000-2999	Classified Salaries	182,059.57	0.00	0.00	0.00	0.00	29,537.39	285,767.36		497,364.32
3000-3999	Employee Benefits	193,963.66	0.00	0.00	0.00	0.00	104,995.60	403,012.69		701,971.95
4000-4999	Books and Supplies	6,857.40	0.00	0.00	0.00	0.00	649.52	14,526.69		22,033.61
5000-5999	Services and Other Operating Expenditures	12,980.16	0.00	0.00	0.00	0.00	4,110.39	357,427.19		374,517.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	750,060.95	0.00	0.00	0.00	0.00	372,047.60	1,780,708.74	0.00	2,902,817.29
7310	Transfers of Indirect Costs	118,496.33	0.00	0.00	0.00	0.00	0.00	0.00		118,496.33
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	118,496.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,496.33
	TOTAL BEFORE OBJECT 8980	868,557.28	0.00	0.00	0.00	0.00	372,047.60	1,780,708.74	0.00	3,021,313.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									765,771.88
	TOTAL COSTS									3,787,085.50
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	801.60	19,877.85		20,679.45
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,279.53	8,300.01		11,579.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,081.13	28,177.86	0.00	32,258.99
7310	Transfers of Indirect Costs	1,770.00	0.00	0.00	0.00	0.00	0.00	0.00		1,770.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,770.00
	TOTAL BEFORE OBJECT 8980	1,770.00	0.00	0.00	0.00	0.00	4,081.13	28,177.86	0.00	34,028.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									765,771.88
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,915,615.52
	TOTAL COSTS									2,715,416.39

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.





**SELPA:** (??)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SELPA: (??)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2020-21</b>	<b>Actual Expenditures Comparison Year FY 2019-20</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,340,810.00		
b. Less: Expenditures paid from federal sources	260,258.00		
c. Expenditures paid from state and local sources	4,080,552.00	3,787,085.50	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,787,085.50	
Less: Exempt reduction(s) from SECTION 1		138,775.12	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,080,552.00	3,648,310.38	432,241.62

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	<b>Budgeted Amounts FY 2020-21</b>	<b>Comparison Year FY 2018-19</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	4,340,810.00		
b. Less: Expenditures paid from federal sources	260,258.00		
c. Expenditures paid from state and local sources	4,080,552.00	3,930,847.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,930,847.06	
Less: Exempt reduction(s) from SECTION 1		138,775.12	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,080,552.00	3,792,071.94	
d. Special education unduplicated pupil count	440	278	
e. Per capita state and local expenditures (A2c/A2d)	9,273.98	13,640.55	(4,366.57)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA:       (??)      

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,943,994.00	2,715,416.39	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,715,416.39	
Less: Exempt reduction(s) from SECTION 1		138,775.12	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,943,994.00	2,576,641.27	367,352.73

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2020-21	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	2,943,994.00	2,822,906.15	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,822,906.15	
Less: Exempt reduction(s) from SECTION 1		138,775.12	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,943,994.00	2,684,131.03	
b. Special education unduplicated pupil count	440	278	
c. Per capita local expenditures (B2a/B2b)	6,690.90	9,655.15	(2,964.25)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Sean Martin  
Contact Name

530-672-4803  
Telephone Number

Assistant Superintendent  
Title

smartin@rescueusd.org  
Email Address

SELPA: (??) \_\_\_\_\_

Object Code	Description	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
<b>BUDGET - State and Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??) \_\_\_\_\_

Object Code	Description	Adjustments*	Total
<b>BUDGET - Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
2019-20 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	3,118.03	0.00	0.00	(29,508.00)				
Other Sources/Uses Detail					0.00	2,762.03		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,118.03)	29,508.00	0.00				
Other Sources/Uses Detail					2,762.03	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	162,800.78		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	715,221.70		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					878,022.48	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2019-20 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>3,118.03</b>	<b>(3,118.03)</b>	<b>29,508.00</b>	<b>(29,508.00)</b>	<b>880,784.51</b>	<b>880,784.51</b>	<b>0.00</b>	<b>0.00</b>

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Unaudited Actuals  
2019-20 Unaudited Actuals  
Technical Review Checks

Rescue Union Elementary

El Dorado County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.



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Unaudited Actuals  
2020-21 Budget  
Technical Review Checks

Rescue Union Elementary

El Dorado County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

**EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.** EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
01	7388	-15,523.30
Explanation: Budget has been updated in resource 7388 and 7510 since updated in June		
01	7510	-877.83
Explanation: Budget in resource 7388 and 7510 have been updated since approved in June		
Total of negative resource balances for Fund 01		-16,401.13

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:** EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7388	9790	-15,523.30
Explanation: Budget in resource 7388 and 7510 has been updated since approved in June			
01	7510	9790	-877.83
Explanation: Budget in resource 7388 and 7510 has been updated since approved in June			

## SUPPLEMENTAL CHECKS

**EXPORT CHECKS**

Checks Completed.

**ITEM #: 6**

**DATE: September 8, 2020**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Williams Sufficiency of Instructional Materials Resolution #20-11**

**BACKGROUND:**

The settlement of the Williams Lawsuit (2004) and subsequent legislation provides that school governing boards annually, within the first 8 weeks of school, certify compliance with Education Code Section 60119 on sufficiency of instructional materials.

**STATUS:**

In order to be eligible to receive instructional materials funds, the governing board of each district and county office of education is required to hold an annual public hearing and adopt a resolution stating that each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board. Instructional materials may include physical textbooks or electronic resources.

**FISCAL IMPACT:**

Yearly allocation for instructional materials is based on enrollment in Transitional Kindergarten and grades one through eight as reported in the prior year California Basic Educational Data System (CBEDS) report.

**BOARD GOAL:**

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.

**RECOMMENDATION:**

Administration recommends the Board hold the public hearing and adopt the resolution.

**RESCUE UNION SCHOOL DISTRICT**  
**Sections 60119 Resolution #20-11**

**Resolution Regarding Sufficiency of Instructional Materials:**

WHEREAS, the local governing board of Rescue Union School District, in order to comply with the requirements of Education Code sections 60119 held a public hearing on September 8, 2020 at 6:30 P.M., which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the local governing board provided at least ten days notice of the public hearing posted in at least three public places within the district that stated the time, place and purpose of the hearing, and;

WHEREAS, the local governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing and to the local governing board at the public meeting detailed that sufficient textbooks and instructional materials in all subjects consistent with the cycles and content of the curriculum frameworks were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the core subjects of mathematics, science, history – social science and English Language Arts (See attached);

WHEREAS sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

- NOW, THEREFORE, BE IT RESOLVED, that for the 2020-2021 school year, the Rescue Union School District hereby certifies that as of this date, each pupil in the district in Transitional Kindergarten through grade eight has been provided with a standards-aligned district adopted textbook aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the Rescue Union School District Board of Trustees at a regular meeting of the said Board held at Rescue, California, on September 8, 2020.

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

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

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

\_\_\_\_\_  
Kim White, Board President

ATTEST:

\_\_\_\_\_  
Cheryl Olson, Secretary to the Board

**2020/2021 Sufficiency of Instructional Materials  
September 2, 2020**

**ELEMENTARY SCHOOLS**

		<b>TK – McGraw Hill K-5 - Benchmark Education + Fuel Ed Licenses for Frontier Academy</b>	<b>TK - McGraw Hill K-5 – HMH Go Math + Fuel Ed Licenses for Frontier Academy</b>	<b>TK - McGraw Hill K-5 -Scott Foresman + Mystery Science +Fuel Ed Licenses</b>	<b>TK - McGraw Hill K-5 - Scott Foresman + TCI Pilot</b>
	<b>Student</b>	<b>Language Arts</b>	<b>Math</b>	<b>Science</b>	<b>Social Studies</b>
	<b>Enrollment</b>	<b>Textbook/Consumable Sets</b>	<b>Textbook/Consumable Sets</b>	<b>Textbooks</b>	<b>Textbook/Sheet Sets</b>
<b>T K</b>	<b>5 classrooms + 1 Frontier Acad</b>	5 Book Sets** + Fuel Ed-Frontier Acad	5 Book Sets** + Fuel Ed-Frontier Acad	5 Book Sets** +Fuel Ed-FrontierAcad	5 Book Sets**
<b>K</b>	<b>317 /15 classrooms</b>	435	418	18 Big Books**	17 Big Books**
<b>1</b>	<b>327 /15 classrooms</b>	474	430	20 Big Books**	340 & Big Books
<b>2</b>	<b>365</b>	453	464	407	370 & Big Books
<b>3</b>	<b>351</b>	469	453	414	364
<b>4</b>	<b>376</b>	468	480	421	459
<b>5</b>	<b>374</b>	483	479	419	389

**\*\*Note: Book Sets/Big Books suffice for an entire class/group (individual student books are not applicable)**

**MIDDLE SCHOOLS**

		<b>McGraw Hill: StudySync + Fuel Ed Licenses for Frontier Academy</b>	<b>Houghton Mifflin Harcourt : Big Ideas Math +Fuel Ed Licenses</b>	<b>Gr6 – Amplify Science Gr 7 &amp; 8–StemScopes + Fuel Ed Licenses for Frontier Academy</b>	<b>Teachers’ Curriculum Institute</b>
	<b>Student</b>	<b>Language Arts</b>	<b>Math</b>	<b>Science</b>	<b>History</b>
	<b>Enrollment</b>	<b>Textbook/Consumable Sets</b>	<b>Textbooks</b>	<b>Online Textbooks</b>	<b>Textbooks</b>
<b>6</b>	<b>381</b>	428	733	382 + Fuel Ed	725
<b>7</b>	<b>402</b>	466	844	405* + Fuel Ed	860
<b>8</b>	<b>432</b>	495	962	435* + Fuel Ed	595

**Note: Middle School textbook numbers include textbooks that are used in the classrooms for class sets. This alleviates the need for students to carry textbooks back and forth from home to school regularly.**

**RESCUE UNION SCHOOL DISTRICT  
2390 BASS LAKE ROAD  
RESCUE, CA 95672**

# **NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, September 8, 2020, at 6:30 p.m.

The Public Hearing for Pupil Textbook and Instructional Material Incentive Act and adoption of a resolution regarding the sufficiency of instructional materials as required by EC 60119 and 60422, will be held during the regular Board Meeting.

Please Note: Information to access the meeting will be listed on the September 8, 2020 Regular Board Agenda. If you wish to address the Board regarding this item, you may do so during the hearing or you may email your comment, by 12:00 p.m. (noon) on September 8<sup>th</sup> to [slaurel@rescueusd.org](mailto:slaurel@rescueusd.org)

If you have any questions please call Dave Scroggins, Assistant Superintendent of Curriculum and Instruction at the District Office at (530) 672-4806.

Posted 8/28/20

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: COVID Update**

**BACKGROUND:**

In mid-march, all RUSD schools engaged in distance learning in response to the COVID-19 pandemic and a Shelter-in-Place Order issued by the State of California, as well as guidance from the El Dorado County Public Health and El Dorado County Office of Education.

RUSD administration and staff worked over the months of June and July to develop reopening plans for the fall. RUSD continued to collaborate closely with El Dorado County Office of Education, El Dorado County Public Health, the other districts in the county, RUSD Board of Trustees, teachers and staff to develop the reentry plans. We appreciated all those who participated in the district's reentry committee. It took a great deal of time, thought, and reflection to develop the reopening guidelines and provide procedural recommendations. The committee focused on four main areas including health and safety, academics, social emotional supports, and technology needs. The discussion also included how to provide the appropriate professional development for teachers and staff in use and development of virtual/digital curriculum, as well as cleaning instructions. After the umbrella protocols were developed by the committee, they were turned over to the individual sites and departments so administrators and managers could work with their staff and parents to refine the plans and make them work for their site or department.

**STATUS:**

In July, Governor Newsom introduced criteria from the California Department of Public Health for opening schools. Specifically, he noted that counties not on the monitoring list could re-open schools with certain conditions. The main conditions include the ability for adult desks to be 6 feet from student desks. Another main factor is for students to remain in the same space and cohorts as practicable. Lastly, TK-2 students are not mandated to wear face coverings, but students in 3<sup>rd</sup> grade and above are required to wear them.

Due to the continued guidance of El Dorado County Public Health, El Dorado County Office of Education, and California Department of Public Health, our District made the decision in July to begin the year in an AM/PM Hybrid Model, which allows students to attend school for half of each day. If families were not comfortable with this option, they could opt for the virtual learning model through Frontier Virtual Academy. We currently have about 800 in the Frontier Virtual Academy and 2,700 in the Hybrid model. We have over 30 teachers in the Frontier Academy, and a number of classified aides also.

School started on Monday, August 17. Students either participated virtually or in person. Students took great care to wash their hands often, wear their masks, and socially distance. We were very proud of our students, teachers, and staff for all their work to make the first day go smoothly. It was impressive to see everyone take the health and safety procedures seriously.

The first four Wednesdays of the year have been online learning days for students, giving teachers additional time to learn new platforms and time to plan for the online learning portions of the day. There is ongoing concern that with all the preparation time needed for both synchronous and asynchronous learning in both the hybrid and Frontier models, our teachers may need additional time so that they can adequately provide the acceleration, modifications, and differentiation needed by individual students. Conversations will continue and ideas explored as we seek additional ways to support our teachers and staff so they can best meet student needs throughout this pandemic. We are extremely grateful that we have been one of the few districts offering in person instruction. In order for it to be successful and beneficial for our students, we need to support our teachers and staff so that they have what they need to be effective.

**FISCAL IMPACT:**

The Mitigation of Learning Loss funding will be utilized to cover costs of our programs offered

**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 update only.



RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:**      **Learning Continuity and Attendance Plan – Public Hearing**

**BACKGROUND:**

Senate Bill (SB) 98 established that the Local Control and Accountability Plan (LCAP) and an annual update to the LCAP are not required for the 2020–21 school year and that the California Department of Education (CDE) shall not publish the California School Dashboard in December 2020 based on performance data on the state and local indicators. SB 98 supersedes the requirement to develop and adopt an LCAP by December 15, 2020, which was established by Executive Order N-56-20, which was published in April 2020.

SB 98 establishes California *EC* Section 43509 and the Learning Continuity and Attendance Plan (Learning Continuity Plan) requirements for the 2020–21 school year.

**STATUS:**

The Learning Continuity and Attendance Plan (Learning Continuity Plan) is a key part of the overall budget package for K-12 that seeks to address funding stability for schools while providing information at the local educational agency (LEA) level for how student learning continuity will be addressed during the COVID-19 crisis in the 2020–21 school year. The provisions for the plan were approved by the Governor and Legislature in June in SB 98 and can be found in *EC* Section 43509.

The Learning Continuity Plan is intended to balance the needs of all stakeholders, including educators, parents, students and community members, while both streamlining engagement and condensing several preexisting plans. In particular, it was important to combine (1) the intent behind Executive Order N-56-20, published in April 2020, which envisioned an off cycle Local Control and Accountability Plan (LCAP) due December 15th, and (2) the ongoing need for LEAs to formally plan to return to school in the midst of the uncertainty and of COVID-19, without requiring two plans. The Learning Continuity Plan replaces the LCAP for the 2020–21 school year.

The Learning Continuity Plan adoption timeline of September 30, 2020 is intended to ensure the Learning Continuity Plan is completed in the beginning of the 2020–21 school year. Additionally, the timeline is intended to allow for communication of decisions that will guide how instruction will occur during the 2020–21 school year. This includes in-person instruction, according to health guidance, and distance learning, while providing critical opportunities for stakeholder engagement.

The Learning Continuity Plan template memorializes the planning process already underway for the 2020–21 school year and includes descriptions of the following: addressing gaps in learning; conducting meaningful stakeholder engagement; maintaining transparency; addressing the needs of unduplicated pupils, students with unique needs, and students experiencing homelessness; providing access to necessary devices and connectivity for distance learning; providing resources and supports to address student and staff mental health and social emotional well-being; and continuing to provide school meals for students.

**FISCAL IMPACT:**

Funding and expenditures are defined in the Learning Continuity and Attendance Plan and adopted district budget.

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

### Board Focus Goal I - STUDENT NEEDS

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

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

### Board Focus Goal II – FISCAL 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:**

The Board hold a public hearing to receive recommendations and comments from members of the public regarding specific actions and expenditures purposed to be included in the Learning Continuity and Attendance Plan.

# Learning Continuity and Attendance Plan Template (2020–21)

The instructions for completing the Learning Continuity and Attendance Plan is available at <https://www.cde.ca.gov/re/lc/documents/lrngcntntyatndncpln-instructions.docx>.

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

## General Information

[A description of the impact the COVID-19 pandemic has had on the LEA and its community.]

The coronavirus pandemic has impacted all of the departments and programs within the Rescue Union School District and disrupted the lives of our families. To address concerns about the spread of COVID-19, the District is now providing in person instruction through an AM/PM hybrid model, in which students attend school for a portion of the day and receive asynchronous lessons for the remainder of the day. Class size for general education classes is averaging around 12-15 students, allowing children and staff to remain socially distant. Additionally, the District has established a virtual academy to provide fully remote instruction to students who, due to concerns about the coronavirus, are unable or unwilling to return to in person instruction.

In adherence to the COVID-19 Industry Guidance for Schools and School Based Programs, the District has spent a great deal of time, effort, and money, ensuring that each school is operationally prepared to meet the guidelines set forth to safely reopen. A District Reopening Committee spent time over the summer developing overarching expectations that would guide day to day activities within each site or department. Subsequently, each site and department developed their own reopening plans, aligned to the District expectations, and submitted those plans to the Superintendent and bargaining units for review. Masks, face shields, acrylic barriers, and other PPE are provided throughout the District, and cleaning and disinfecting practices have been enhanced. Air filters have been upgraded and air purification units have been purchased and deployed to mitigate the risk of coronavirus transmission. The District even purchased a Hypogen machine to manufacture our own non-toxic hypochlorus disinfectant for use throughout our schools, buses, offices, and departments.

Parents and guardians have also been challenged by the Coronavirus Pandemic. Although we have reopened our schools for in person instruction, students still spend a portion of their days learning from home, which has made it difficult for all of our families to fully return to work. We have worked with our County Office of Education to provide additional child care services, but social distancing requirements and limited staff mean that only a handful of students can access these services.

We are excited to welcome our students back to school, whether in person or virtually, but we know that the closure of our campuses last spring has resulted in learning loss for some. We are working to provide short, quick, formative assessments to each child to ascertain what educational gaps may exist, and each teacher is developing plans to address any weaknesses. In addition to the academic concerns, we know that students may have heightened social emotional issues related to coronavirus isolation requirements. To address this, we have counselors assigned to every school site. These counselors are committed to students who attend school in person as well as those who are enrolled in the virtual academy.

## Stakeholder Engagement

[A description of the efforts made to solicit stakeholder feedback.]

Effective stakeholder engagement is a key factor in the successful creation of the 2020 Learning Continuity and Attendance Plan. Due to the limited timeline to receive feedback from all stakeholder groups the use of the Healthy Kids Survey data gathered from students, parents, and staff in the spring of 2020 will be a crucial component of stakeholder feedback for this plan. The high level of engagement and participation in the survey by our stakeholders shows a vested interest in communication of their priorities which will be included in this document. Additionally, the District English Language Advisory Committee, school parent organizations, and both union groups (CSEA and RUFT) will have an opportunity to review and communicate thoughts regarding the plan prior to adoption.

RUSD administered the California Healthy Kids Survey (CHKS) to parents, students, and staff, to gather data to assist our schools in fostering safe and supportive school climates, social-emotional competencies, engagement in learning, preventing youth health-risk behaviors, barriers to academic achievement, and promoting positive youth development, resilience, and well-being. The information was utilized to create actions to address the areas of need indicated in the survey data.

In addition to the California Healthy Kids Survey, we also surveyed our families, teachers, and staff in both June and July to gather data regarding needs and desires for the 2020-2021 school year, especially as related to instructional models.

A summary of the feedback is provided below.

[A description of the options provided for remote participation in public meetings and public hearings.]

All public meetings and hearings held in the 2020-2021 school year during the COVID-19 pandemic will include a web conference (ZOOM) option available for participants. The login information for any web conference option for meetings will be posted along with agendas as required under the Brown Act.

[A summary of the feedback provided by specific stakeholder groups.]

The analysis of the student survey indicated numerous strength areas. Elementary student data included the following strengths: 82% of our elementary students feel connected positively to their school. 92% of our students feel academically motivated. 90% believe there are high expectations for their success. 88% feel safe at school. 87% appreciate the upkeep of the school facilities. 82% believe their parents are involved. 94% believe students are treated with respect. 91% of the students believe rules are clear. Only 2% of our students claim to use marijuana. Lastly, only 2% of the students claim that they use cigarette or e-cigarettes. In the area of social emotional health, the students showed strengths in the following areas: 92% believe in themselves. 84% believe in others. 78% have empathy. 82% have a growth mindset, and 87% believe they can collaborate with others. Areas of concern include the following: 60% of our students believe other students are well-behaved. 55% of our students believe students are treated fairly. Lastly, 46% of our students believe they participate in meaningful ways at school. An area of concern in social emotional health is in the area of problem solving. 68% of our students believe they can problem solve.

Middle school strength areas include the following: 75% of the students are academically motivated. 79% believe there are high expectations for their success. 67% feel safe at school. Only 1% claim to use marijuana, 1% claim to use cigarettes, and 2% claim to use e-cigarettes. In the area of social emotional health, middle school students demonstrated strengths in the following areas: 87% of the students are goal oriented. 83% believe in others. 83% have emotional competence. 82% believe they can collaborate. 75% believe in themselves. Areas of concern at the middle school level include the following: 33% of middle school students believe their participation in school is meaningful. 40% have experienced hearing mean rumors spread about them. 36% claim they are sleep deprived. Areas of concern in social emotional health for middle school students are as follows: 69% of the middle school students believe they can solve problems. 68% have a growth mindset.

Parents who were surveyed indicated several strength areas. They are as follows: 94% of the parents believe that school promotes academic success for all students. 92% believe that there are significant adults in schools who care about students. 90% believe school is safe. 90% of the parents believe the schools treat students with respect. 90% believe the schools are well-maintained. Areas of concern include the following: 67% of the parents believe the schools seek parent input. 77% of the parents believe the schools enforce rules equally. 66% of the parents believe schools promote cultural respect.

The teachers and staff survey data illustrated the following strengths: 98% believe adults promote caring relationships. 97% have high expectations. 95% provide opportunities for meaningful participation. 98% believe there is quality parent involvement. 96% believe there are adequate social emotional supports for students. 98% believe school is a safe place for students. 95% have a respect for diversity. Areas of concern for staff include the following: 15% see bullying as a problem. 25% believe vaping is a concern. 37% believe student depression is a concern.

Common areas of strength among the groups surveyed include the following: Academic Motivation and Social Emotional Supports. Areas for particular focus include the following: Across the groups surveyed, the data indicated a need to continue seeking opportunities for meaningful student participation and also to continue promoting an anti-bully climate in all schools.

The surveys we gave parents regarding instructional programs for the 2020-2021 school year both indicated that the vast majority of the families desired an in person model of instruction. Because we knew that not all families were comfortable with that option, we provided choice. We offered an AM/PM hybrid model for those desiring an in person instructional program, and also the Frontier Virtual Academy, which is an online learning program, for those uncomfortable returning for in person learning at this point. We also made it clear that parents could change their minds and move from one program to the other as long as space allowed.

The two surveys given our teachers and staff indicated a change in opinion over time between the two surveys. The first survey given in June indicated that about 80% of the teachers and staff felt comfortable and desiring to return to school for in person teaching/learning vs. returning in a distance learning model. The second survey in July indicated approximately 50% of the teachers and staff feeling comfortable returning for in person teaching and working vs. feeling more comfortable returning in a distance learning model. This was another reason to offer two programs for the 2020-2021 school year. We offered an AM/PM Hybrid model as well as a full distance learning model.

[A description of the aspects of the Learning Continuity and Attendance Plan that were influenced by specific stakeholder input.]

Aspects of the Learning Continuity and Attendance Plan that were influenced by specific stakeholder input include the following:

1. We are entering year 3 of Positive Behavior Intervention Supports (PBIS). Sites have reviewed their data and made revisions and additions to their PBIS plans and structures to best meet needs of their students.
2. Counselors met over the summer to develop strategies to use to meet needs of students in the Frontier Virtual Academy and also how to address the needs of students fearful of COVID. Lessons are being developed for topics such as anxiety, resilience, empathy, and anti-bullying, to name a few. Counselors are also establishing alternative locations to meet with students, such as outdoor areas or areas with more space, to allow for social distancing.
3. The RUSD behaviorist and behavior aides will be deployed to work in classrooms and also with virtual classrooms if there are students who are not engaged or who have significant absences unrelated to health issues, or if they are struggling to self regulate.
4. RUSD will utilize a team approach to re-engage students from Frontier Virtual Academy who are not participating in the lessons and virtual sessions. This team is comprised of the Counselors, Administrators, Assistant Superintendent, Superintendent, and EL Coordinator. When a teacher has exhausted all means of connecting with a student and family, the teacher reaches out to the district office. We deploy two of the team members to make home visits, connect via the phone and/or email. We determine what the barriers are for that individual, and develop strategies, resources, and support so that the student successfully engages. If we need to bring in aide support or the behaviorist, we make that determination. If the student needs to connect with a counselor, we arrange that as well.
5. To address the need for students to be meaningfully engaged in their school work, we are focusing on delivering quality instruction for the current grade level. Rather than focusing on remediating, teachers will accelerate their general instruction and provide rigorous, grade level activities for all students. Teachers will focus on teaching our students how to learn through Fuel Ed opportunities to mitigate learning loss using See Saw, Castify, flip grid, etc. We will focus on turning dependent learners into independent learners who can problem solve, and read and write analytically. The acceleration of our general instruction will assist with this. We will make sure to address the following questions as we teach: How do I support struggling students to become independent learners? How do I set up rituals and routines that reinforce self-directed learning and academic identity?
6. Through surveying our families and staff in both June and again in July about what they needed and desired for the 2020-2021 school year, it was very evident that our families and staff desired choice. Many requested that we reopen our campuses for in person instruction at

the start of the 2020-2021 school year. Others had reasons to request a virtual model. Of course, a great deal of time and resources were spent to provide the necessary personal protective equipment, barriers, and disinfecting routines. A great deal of time was spent developing an AM/PM hybrid instructional model to ensure that students and staff could remain socially distant, but students could also have the opportunity to receive in person instruction from our highly trained and dedicated certificated and classified support staff. For those who did not feel comfortable returning in person, they were given the opportunity to enroll in the Frontier Virtual Academy. Frontier Academy also provides top quality instruction by our highly qualified, dedicated teachers and staff through Fuel Ed and our district adopted curriculum. In order to best meet the needs of our teachers and staff, we collaborated with our teacher's union to establish criteria to use in selecting teachers and staff to work in the Frontier Virtual Academy. First priority was given to individuals with an existing health issue. Second priority was given to individuals over 65 years of age. Third priority was based upon interest. We were able to place all general education teachers who requested a position in Frontier and both special education teachers who requested placement. We were not able to place specialized individuals, temporary teachers, or part time teachers. Additionally, one teacher was offered a position, but the individual turned it down to give the position to a colleague. We also were able to place 7 classified members in the program to support students. Because students and families were able to select a program of their choice, we believe they will be more meaningfully engaged.

7. In order for our parents of Frontier students to feel connected and able to provide input, we created a parent advisory group to provide feedback on the program and to help make needed revisions or changes throughout the year.

8. Due to a significant percentage of middle school students claiming sleep deprivation, we transitioned to the newly required start times this year instead of waiting until next year when the new time frame is mandated.

## Continuity of Learning

### In-Person Instructional Offerings

[A description of the actions the LEA will take to offer classroom-based instruction whenever possible, particularly for students who have experienced significant learning loss due to school closures in the 2019–2020 school year or are at a greater risk of experiencing learning loss due to future school closures.]

The Rescue Union School District believes it is important to provide in person instruction whenever possible. At the same time, we recognize that for some families, due to immunocompromised conditions or other factors, returning to in person instruction may not be possible. For those reasons, the Rescue Union School District is providing students the choice to attend in person instruction through an AM/PM hybrid model or receive their instruction remotely, through our new virtual academy. Offering a choice to our community is important and ensures that every child will receive quality educational services, and receive them in a way that keeps them as safe as possible.

Students enrolled for in person instruction will attend either the AM session or the PM session. Instructional assistants, itinerant independence facilitators, and special education aides are scheduled to assist with meeting the learning objectives of students who may be at risk of learning loss due to school closures last spring. The remaining instructional minutes required for each day will be addressed asynchronously, with the help of parent learning coaches. Special Education students enrolled in the Elementary Special Day Classes will be given the option of attending both the AM and PM sessions.

The hybrid model ensures that class size in core content areas are between 10-15 students in each session. This allows for appropriate social distancing of students and staff. Important aspects of the hybrid model include the following:

- \* Students attend class in person each day for synchronous instruction, and then are provided with asynchronous instruction and lessons for the remainder of the day with the help of parent learning coaches. TK-K students attend class for 140 minutes at school and 40 additional minutes of at home assignments. 1-3 grade students receive 140 minutes at school and 90 additional minutes of at home assignments. 4-5 grades receive 140 minutes at school and 90 minutes of additional at home assignments. 6-8 grades receive 150 minutes at school and 90 additional minutes of at home assignments.
- \* Each family was asked to sign a Compact symbolizing their commitment to the health and safety and participation protocols to which Rescue Union School District (RUSD) is adhering.
- \* The common platform for assignments, links, and materials is Google Classroom.
- \* Students are assigned to highly qualified, certificated RUSD teachers.
- \* Students are provided instruction through the district's comprehensive, robust K-8 California State Standards Curriculum.
- \* Teachers will be able to upload additional materials, lessons and videos onto Google Classroom for easy access for students and families.
- \* 6-8 grade students will select an elective course in addition to their four core subjects, as well as physical education.
- \* Teachers take attendance through Aeries.
- \* Student participation is tracked through assignment completion, grades, class participation, and live, in person contact.

Recognizing the impact that social emotional challenges can have on academic progress, the District has counselors assigned to every school site. These counselors are committed to providing social emotional support to students who attend in person instruction as well as those who are enrolled in the virtual academy.

**Actions Related to In-Person Instructional Offerings [additional rows and actions may be added as necessary]**

Description	Total Funds	Contributing
Classified staffing has been increased to provide classes that adhere to the guidelines set forth by California Department of Public Health including extra time for Health Office Nurses/aides, custodial, and other staff.	126,000	No



Description	Total Funds	Contributing
Materials and equipment (masks, barriers, disinfectant, sprayers, etc.) purchased to provide safeguards for students returning to in person instruction.	200,000	No
Software to support asynchronous instruction for the portion of the school day not on campus.	540,000	No

## Distance Learning Program

### Continuity of Instruction

[A description of how the LEA will provide continuity of instruction during the school year to ensure pupils have access to a full curriculum of substantially similar quality regardless of the method of delivery, including the LEA’s plan for curriculum and instructional resources that will ensure instructional continuity for pupils if a transition between in-person instruction and distance learning is necessary.]

The Rescue Union School District believes it is important to provide in person instruction whenever possible. At the same time, we recognize that for some families, due to immunocompromised conditions or other factors, returning to in person instruction may not be possible. For those reasons, the Rescue Union School District is providing students the choice to attend in person instruction through an AM/PM hybrid model or receive their instruction remotely, through our new virtual academy. Offering a choice to our community is important and ensures that every child will receive quality educational services, and receive them in a way that keeps them as safe as possible.

Recognizing the impact that social emotional challenges can have on academic progress, the District has counselors assigned to every school site. These counselors are committed to providing social emotional support to students who attend in person instruction as well as those who are enrolled in the virtual academy.

### Access to Devices and Connectivity

[A description of how the LEA will ensure access to devices and connectivity for all pupils to support distance learning.]

The District surveyed parents and communicated several times via website, email, automated calling, and newsletters to confirm access to internet and Chromebook needs for distance learning. All students in the distance learning program have multiple opportunities to pick up a Chromebook device, and will be able to access a District device if needed at anytime during the school year.

The technology director has worked with any families who have communicated that they have internet access issues to offer solutions including discounted or District provided service through Comcast, Verizon, and Cal.net. Those families who live in areas where internet is not available through the vendors noted will be given options of locations to access internet including at school sites, community libraries, and other government locations as part of a countywide internet collaboration. The District is also working on portable hotspots that can be driven to central locations near communities that do not have access to internet.

## **Pupil Participation and Progress**

[A description of how the LEA will assess pupil progress through live contacts and synchronous instructional minutes, and a description of how the LEA will measure participation and time value of pupil work.]

RUSD believes that the use of multiple measures provide an accurate picture of a student's progress. Teachers will use curriculum based assessments, the Smarter Balanced Interim and Summative Assessments, District benchmark assessments, and Fuel Ed assessments. Students in the Frontier Virtual Academy may be invited for small group instruction sessions at the school sites for additional support and lessons. Teachers will take attendance daily and use the completion of assignments and projects as a measurement of participation.

## **Distance Learning Professional Development**

[A description of the professional development and resources that will be provided to staff to support the distance learning program, including technological support.]

All distance learning staff will have access at a designated school location to all computer equipment (computer, document camera, webcam, microphone, etc,) and high speed internet needed to teach and support the distance learning program. Professional development will be offered before the start of the year and throughout the year during minimum days including the first four Wednesdays of the school year. The first four Wednesdays of the year are designated as professional development days for teachers. Teachers will provide 60 minutes of synchronous instruction to students, followed by assigning asynchronous lessons to the students. The teachers are provided the rest of the day to participate in staff development in Fuel Ed, Google Classroom, and other pertinent trainings needed.

## **Staff Roles and Responsibilities**

[A description of the new roles and responsibilities of affected staff as a result of COVID-19.]

Teachers in the online distance learning program may be required to teach multi-graded classes of two or more grade levels. Online teachers will be responsible for facilitating asynchronous learning through a learning management system (likely Fuel Education) that will be provided to all students in the program. Teachers will also be responsible for providing daily, synchronous direct instruction, differentiated supports, and social emotional learning. When possible, teachers will be permitted to use their classrooms to coordinate distance learning and bring in small groups of students to conduct face-to-face activities, so long as such activities and interactions adhere to all social distancing guidelines in place at the time.

The following expectations, as outlined in our certificated MOU for changes in working conditions, shall apply to teachers teaching in the Frontier Academy for the 2020-2021 school year:

- o Frontier Academy Teachers will provide students with a comprehensive education supplanting in-class learning.

- o Frontier Academy Teachers will provide instruction focused on grade level California Content Standards.
- o Frontier Academy Teachers will utilize Fuel Ed, existing adopted curriculum, and instructional platforms (e.g. See Saw, Google Classroom, and Jupiter Ed, Reflex Math, and Reading Counts, etc.) to provide synchronous and asynchronous instruction. Synchronous and asynchronous instruction, combined, may not be less than 240 minutes.
- o Frontier Teachers will host a virtual back to school night and virtual parent teacher conferences.
- o Frontier Academy Teachers will monitor student progress on a daily basis.
- o Frontier Academy Teachers will provide students with 120 minutes of direct instruction, guided practice, social emotional activities, or small group instruction, each school day via Zoom, Google Meet, or similar virtual meeting platform.
- o Teachers should ensure that professional standards pertaining to dress, conduct, and environment are adhered to during any live interaction or videotaped lessons.
- o Frontier Academy Teachers will schedule 120 minutes of office hours each day and communicate those times to students and parents. During these office hours, teachers should be available for students and parents to ask questions and receive assistance on assignments. This time can also be used to invite students to small group lessons as needed. Office hour contact may be through email, phone calls or open Zoom meetings, at the teacher's discretion.
- o Frontier Academy Teachers shall be permitted to schedule 120 minutes, each day, for planning and self-directed professional development.
- o Frontier Academy Teachers should make instructional schedules for whole class meetings, office hours, and any small group work available to families at least one week in advance to ensure that students are ready to participate. Live student contacts must be scheduled within the normal school day.
- o Working hours are to be 7.25 hours and correspond with the normal school day, minus a 30-minute duty free lunch. Students and families should be able to easily contact teachers during these work hours.
- o Frontier Academy Teachers will follow the District's instructional calendar and take attendance each school day.
- o Frontier Academy Teachers will evaluate, grade, and score assignments in accordance with District policy. At the conclusion of each trimester, students shall be given the choice to receive a traditional letter grade or a mark of Pass or Fail.
- o Frontier Academy Teachers will be responsible for administering any required state tests during the required testing window.
- o Frontier Academy Teachers will provide virtual parent teacher conferences during the same week as elementary and middle school traditional conferences.
- o Frontier Academy Teachers will provide daily SEL check-ins and support for students.
- o Frontier Academy Teachers may use their classroom, if available, to facilitate instructional activities and access the Internet as needed. If the Frontier Academy teacher's classroom is not available, an alternate work location will be provided by the District. Teachers electing to work from home are responsible for securing their own Internet access.
- o Frontier Academy teachers will be in paid status for the duration of the normal school day. As such, Frontier teachers may not be employed by any other party during that time. This includes tutoring or providing other educational services sought by commercial or private parties.

## Supports for Pupils with Unique Needs

[A description of the additional supports the LEA will provide during distance learning to assist pupils with unique needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness.]

The district has provided aide support including Title I and special education aides to those pupils with unique needs within the distance learning program. In addition, our Special Day Class students have been given the opportunity to attend school full time, in person, so that their individual needs can be met. Frontier Academy students are also invited to go to a school site with their teacher for small group instruction, again, to further ensure individual needs are met, as long as social distancing requirements can be adhered.

## Actions related to the Distance Learning Program [additional rows and actions may be added as necessary]

Description	Total Funds	Contributing
Certificated staff to support the virtual academy and distance learning.	3,113,000	No
Classified staff to support the virtual academy and distance learning.	179,000	No
Software to support students in distance learning.	467,000	No
Internet connectivity hardware and video equipment to support students in distance learning	15,000	No

## Pupil Learning Loss

[A description of how the LEA will address pupil learning loss that results from COVID-19 during the 2019–2020 and 2020–21 school years, including how the LEA will assess pupils to measure learning status, particularly in the areas of English language arts, English language development, and mathematics.]

When the Rescue Union School District closed all school campuses last spring due to concerns around the Coronavirus Pandemic, we immediately put in place a distance learning program to serve all students. Although our distance learning program began the very next school day and continuity of instruction was not interrupted, we recognize that many students, due to reduced contact with their teachers and varying levels of parental support at home, may have experienced learning loss.

One of the most impactful strategies to address learning loss from the 2019-2020 school year was to reopen our campuses for in person instruction at the start of the 2020-2021 school year. Of course, a great deal of time and resources were spent to provide the necessary personal protective equipment, barriers, disinfecting routines, etc. Also we needed to develop an AM/PM hybrid instructional model to ensure that students and staff could remain socially distant. Now our students have the opportunity to receive in person instruction from our highly trained and dedicated certificated and classified support staff. We believe that this will prove tremendously effective in addressing learning loss from 2019-2020 and mitigate any further loss during the 2020-2021 school year.

For those students who were not comfortable or unable to return to in person instruction, we developed a virtual academy, staffed with our own certificated teachers and supported by our own instructional aides. These students will receive a robust distance learning experience until such time as they are ready and able to return to their school of residence.

Assessing students to determine the degree of learning loss, whether they are receiving in person instruction or enrolled in the virtual academy, is critically important. To assess students, our teachers are operating under three guiding strategies, which are each detailed in the section below.

## **Pupil Learning Loss Strategies**

[A description of the actions and strategies the LEA will use to address learning loss and accelerate learning progress for pupils, as needed, including how these strategies differ for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils experiencing homelessness.]

### **Strategy 1 – Targeted Formative Assessment**

Broad assessments such as the Smarter Balanced Comprehensive Assessment or End of Course Finals may have their place in providing summative academic information, but to assess learning loss due to the Coronavirus Pandemic, our teachers will be using shorter, more frequent, formative assessments that can quickly pinpoint students' needs and immediately inform instruction. This is especially important when assessing the needs of students who are likely to have experienced greater levels of learning loss, including special education students, English learners, and socioeconomically disadvantaged students. Using frequent and targeted formative assessments such as these will allow our teachers the ability to respond more swiftly and mitigate any additional learning loss.

### **Strategy 2 – Addressing Critical Gaps**

When our school district closed campus operations in March and shifted to distance learning, it was not possible to provide all of the lessons and content that otherwise would've been delivered to students. As we move forward, we know that gaps in students' learning exist, but at the same time, we are faced with the pressing need to deliver this year's content to our students. In order to adequately address any learning loss that may have occurred, while at the same time ensuring that students receive the necessary instruction for their current grade level, our teachers will be analyzing learning gaps and comparing them to the essential standards outlined for math and language arts. Using resources such as Achieve the Core's "Where to Focus" for each grade level, our teachers will determine where the critical gaps in

students' learning are and make plans to address and reteach these standards. Ensuring that our students have a solid understanding of these critical standards will prove especially beneficial to our English learners, students with disabilities, and other individuals who may have underperformed in the past. Making sure that these students are proficient in these fundamental skills will better position them for future success.

**Strategy3 – Focus on Grade Level Curriculum**

Depending on the circumstances, certain students may have missed a lot during distance learning. Although some of the content must be retaught (See Strategy 2) it is equally important that we focus on delivering quality instruction for the current grade level. Rather than focusing on remediating everyone to address learning loss, our teachers will be accelerating general instruction and continuing to provide rigorous, grade level appropriate activities to all students. For those who need still need intervention, such programs will remain in place at each school. English learners and students with disabilities will continue to receive additional supports to further their academic proficiency.

**Effectiveness of Implemented Pupil Learning Loss Strategies**

[A description of how the effectiveness of the services or supports provided to address learning loss will be measured.]

Efforts to address learning loss during the 2019-2020 school year due to the Coronavirus Pandemic will be assessed in several ways. To begin, as mentioned above, teachers will use frequent, informal, formative assessments to identify academic gaps and develop intervention plans to address them. Following this, District benchmark assessments will be administered throughout the year, and the results will be compared against previous cohorts of students. Individual student results will also be analyzed, looking for increasing or decreasing trends from previous benchmark assessments. Finally, assuming the California Assessment of Student Performance and Progress (CAASPP) assessments are administered this spring, and administered under typical conditions, we will compare this data to pre-COVID-19 data to determine whether our efforts have been successful.

**Actions to Address Pupil Learning Loss [additional rows and actions may be added as necessary]**

Description	Total Funds	Contributing
Software to support asynchronous instruction for full distance and hybrid students to help offset pupil learning loss. (Cost is also recognized in distance and in person categories)	1,007,000	No
Additional certificated and classified staffing to allow for Distance and Hybrid Programs which mitigate COVID impacts to mitigate pupil learning loss. (Cost is also partially recognized in distance and in person categories)	848,000	No
Materials, Internet, & Equipment purchased to provide safeguards for students returning to in person instruction. (Cost is also recognized in distance and in person categories)	215,000	No

Description	Total Funds	Contributing

## Mental Health and Social and Emotional Well-Being

[A description of how the LEA will monitor and support mental health and social and emotional well-being of pupils and staff during the school year, including the professional development and resources that will be provided to pupils and staff to address trauma and other impacts of COVID-19 on the school community.]

The social emotional health and well-being of all students and staff is of paramount importance to Rescue Union School District. Thankfully, our district has spent the last three years training all teachers and staff in the tenets of trauma informed practices, social emotional learning, and restorative practices such as circle chats, restorative chats, check in/check out, to name a few. We also had increased counseling services at our elementary sites the year before the pandemic occurred.

We know that every staff member and every child has been impacted by COVID-19. Each person responds differently and has different needs because of the situation. We know that our students and staff need support from one another and from our counselors like never before. In light of this, in order to put needed supports and services in place for the 2020-2021 school year, we met with our counseling team, teachers and classified individuals to develop an action plan to best meet student and staff needs during the school year whether we are involved in a distance learning model or in person instruction.

Some of the important aspects of the plan include the following: Our counselors will provide a needs assessment to teachers two weeks into the year, requesting information about student needs for focus groups, class lessons, and small group sessions with counselors. Each site also has a screening tool they have created to help determine needs. One of the early release Wednesdays in September will be used to discuss the information from the screeners and needs assessments so that the counselors can establish their lessons and groups. We are using our PBIS lessons and incentives too, to support students. Each school has site created PBIS protocols, songs, chants, routines, and procedures that are taught and reinforced throughout the year. The behavior incentives help students remember the PBIS commitments and keeps the school culture positive, engaging, and safe. Each site is also creating fun social distancing greetings students and staff can use, as well as incorporating lessons early on about the WHY behind social distancing. Counselors will create an outdoor space for students to go to regulate or to take a breath, in addition to their inside space that is also available. Counselors will utilize chairs or toys or items that can easily be sanitized between use in their rooms or spaces.

Counselors provide weekly class lessons to our hybrid students during their online portion of the day via Zoom or Google Meet. Their class lessons revolve around needed topics, such as anxiety, resilience, empathy, etc. Students in the Frontier Virtual Academy have the opportunity to connect with a counselor if they are referred by their teacher or parent. Counselors may also provide lessons to all virtual

learners via Zoom or Google Meet as requested by the teachers. Counselors have office hours for students to connect with them as needed, via telephone. The Lunch Bunch idea may be continued this year with all interested students and the counselor from their site, as another means of connecting and having some social time in a relaxed, fun atmosphere. Counselors may also provide game time online with students, as well as additional, creative ways to connect. Counselors will provide their group sessions as needed, in 6 week cycles.

RUSD has hired a behaviorist and behavior aides to support the social emotional well-being of students so they can successfully learn and grow academically. The behaviorist and the aides observe students in the classroom or in the virtual classroom to identify possible strategies to use with the students so they can learn to regulate their own behavior and establish positive relationships with fellow classmates and teacher. The behaviorist trains the teacher in effective strategies and resources, and also comes alongside parents to give them support, guidance, and training as well, so that the child is surrounded by consistent support and strategies, helping the child learn and grow.

Rescue staff members need support also. We know that our staff concerns will be on a spectrum from very worried about returning to not worried at all. We know that staff reactions can affect students. Counselors may address their staff about ways to cope and how to feel comfortable and how to project safety and safety protocols, but still show love to the students. We provided plexiglass barriers, face shields, and masks for staff members to help them feel safer, and counselors will offer a support group every couple of weeks for staff members who need to talk, share, or communicate feelings.

## Pupil and Family Engagement and Outreach

[A description of pupil engagement and outreach, including the procedures for tiered reengagement strategies for pupils who are absent from distance learning and how the LEA will provide outreach to pupils and their parents or guardians, including in languages other than English, when pupils are not meeting compulsory education requirements, or if the LEA determines the pupil is not engaging in instruction and is at risk of learning loss.]

Rescue Union School District (RUSD) believes that schools provide a safe environment for children to learn and grow academically, socially, and emotionally, thus it is important to provide in person instruction whenever possible. At the same time, we recognize that for some families, due to immunocompromised conditions or other factors, returning to in person instruction may not be possible. In order to provide choice for our families, RUSD has elected to offer two options for families during the 2020-2021 school year. For families desiring their child/children to attend school for in person instruction, we are offering an AM/PM Hybrid model at each site. Children either attend school during the AM session or the PM session each day. The hybrid model ensures that class size in core content areas are between 10-15 students in each session. This allows for appropriate social distancing of students and staff. Important aspects of the hybrid model include the following:

\* Students attend class in person each day for synchronous instruction, and then are provided with asynchronous instruction and lessons for the remainder of the day with the help of parent learning coaches. TK-K students attend class for 140 minutes at school and 40 additional



minutes of at home assignments. 1-3 grade students receive 140 minutes at school and 90 additional minutes of at home assignments. 4-5 grades receive 140 minutes at school and 90 minutes of additional at home assignments. 6-8 grades receive 150 minutes at school and 90 additional minutes of at home assignments.

- \* Each family was asked to sign a Compact symbolizing their commitment to the health and safety and participation protocols to which Rescue Union School District (RUSD) is adhering.
- \* The common platform for assignments, links, and materials is Google Classroom.
- \* Students are assigned to highly qualified, certificated RUSD teachers.
- \* Students are provided instruction through the district's comprehensive, robust K-8 California State Standards Curriculum.
- \* Teachers will be able to upload additional materials, lessons and videos onto Google Classroom for easy access for students and families.
- \* 6-8 grade students will select an elective course in addition to their four core subjects, as well as physical education.
- \* Teachers take attendance through Aeries.
- \* Student participation is tracked through assignment completion, grades, and class participation.

In the hybrid model, procedures for tiered re-engagement and also outreach to pupils and their parents if a child is not engaging in instruction or is at risk of learning loss include the following strategies:

- \* If a teacher identifies a student who is not engaging in instruction or is at risk of learning loss, he/she will reach out to the family and schedule a time to connect virtually or on the phone. They will work with the family to determine if there are any barriers to overcome, or any needs that are not being met, such as a need for counseling, aide support during virtual learning time, technology support, translation support, or whatever the barrier may be. Through that connection, resources and interventions will be identified and developed.
- \* RUSD will utilize a team approach to re-engage students in the hybrid model who are not participating in the lessons and virtual sessions. This team is comprised of the Counselors, Administrators, Assistant Superintendent, Superintendent, and EL Coordinator. When a teacher has exhausted all means of connecting with a student and family, the teacher reaches out to the District Office. We deploy two of the team members to make home visits, connect via the phone and/or email. We determine what the barriers are for that individual, and develop strategies, resources, and support so that the student successfully engages. If we need to bring in aide support or the behaviorist, we make that determination. If the student needs to connect with a counselor, we arrange that as well.
- \* Administration, Counselors, Behaviorist, EL Coordinator, and special education teachers will work with general education teachers to identify students who continue to be disengaged in instruction or are at risk of learning loss and schedule a Student Attendance Review Meeting (SART) or Student Study Team (SST) meeting, depending upon the area of need, to identify continued barriers to engagement. A translator will be provided for parents needing language support for meaningful participation in the review and intervention development process.
- \* Counselors at each site collaborated over the summer to prepare Needs Assessments and screening tools for teachers to use at the start of the year to determine what sorts of lessons and supports they will need to offer classes and small groups throughout the year to mitigate disengagement of students and help connect those at risk of learning loss. Topics could include how to deal with anxiety, pressure, worry, in addition to making friends, anti-bullying, and other topics that could arise.

The second option for families in RUSD is to participate in the Frontier Virtual Academy. This option is for families who do not yet feel comfortable returning in person to school due to COVID-19 risks. We have approximately 800 students in the Frontier Virtual Academy, 32

teachers, and 7 aides. Classes in Frontier are at the District's contractual size. TK-3 classes are to be no larger than 28. 4-5 are to be no larger than 30, and 6-8 are to be no larger than 31. Important aspects of the Frontier Virtual Academy include the following:

- \* Students receive instruction focused on grade level California Content Standards.
- \* Students receive lessons, assignments, and projects from the Fuel Ed platform, existing adopted curriculum, and instructional platforms (e.g. See Saw, Google Classroom, Jupiter Ed, Reflex Math, Reading Counts, etc.) to provide synchronous and asynchronous instruction. Synchronous and asynchronous instruction, combined, may not be less than 240 minutes.
- \* Student progress is monitored daily.
- \* Student attendance is taken daily through Aeries.
- \* Students receive 120 minutes of direct instruction, guided practice, social emotional activities, or small group instruction, each school day via Zoom, Google Meet, or similar virtual meeting platform.
- \* Students have access to their teachers for 120 additional minutes through office hours each day and these times are communicated to students and parents. During these office hours, teachers should be available for students and parents to ask questions and receive assistance on assignments. This time can also be used to invite students to small group lessons as needed. Office hour contact may be through email, phone calls or open Zoom meetings, at the teacher's discretion.
- \* Frontier Academy Teachers should make instructional schedules for whole class meetings, office hours, and any small group work available to families at least one week in advance to ensure that students are ready to participate. Live student contacts must be scheduled within the normal school day.
- \* Frontier Academy Teachers will evaluate, grade, and score assignments in accordance with District policy. At the conclusion of each trimester, students shall be given the choice to receive a traditional letter grade or a mark of Pass or Fail.
- \* Frontier students will take any required state tests during the required testing window.
- \* Frontier Academy Teachers will provide virtual parent teacher conferences during the same week as elementary and middle school traditional conferences.
- \* Frontier Academy Teachers will provide daily SEL check-ins and support for students.

In the Frontier Virtual Academy program, procedures for tiered re-engagement and also outreach to pupils and their parents if a child is not engaging in instruction or is at risk of learning loss include the following strategies:

- \* If a teacher identifies a student who is not engaging in instruction or is at risk of learning loss, he/she will reach out to the family and schedule a time to connect virtually to determine if there are any barriers to overcome, or any needs that are not being met, such as a need for counseling, aide support during virtual learning time, technology support, translation support, or whatever the barrier may be. Through that connection, resources and interventions will be identified and developed.
- \* Administration, Counselors, Behaviorist, EL Coordinator, and Special Education teachers will work with General Education teachers to identify students who are not engaging in instruction or are at risk of learning loss and schedule a Student Attendance Review Team Meeting (SART) or Student Study Team (SST) meeting, depending upon the area of need, to identify continued barriers to engagement. A translator will be provided for parents needing language support for meaningful participation in the review and intervention development process.
- \* RUSD will utilize a team approach to re-engage students from Frontier Academy who are not participating in the lessons and virtual sessions. This team is comprised of the Counselors, Administrators, Assistant Superintendent, Superintendent, and EL Coordinator. When a teacher has exhausted all means of connecting with a student and family, the teacher reaches out to the District Office. We deploy two of

the team members to make home visits, connect via the phone and/or email. We determine what the barriers are for that individual, and develop strategies, resources, and support so that the student successfully engages. If we need to bring in aide support or the behaviorist, we make that determination. If the student needs to connect with a counselor, we arrange that as well.

\* Counselors at each site collaborated over the summer to prepare needs assessments and screening tools for teachers to use at the start of the year to determine what sorts of lessons and supports they will need to offer classes and small groups throughout the year to mitigate disengagement of students and help connect those at risk of learning loss. Topics could include how to deal with anxiety, pressure, worry, in addition to making friends, anti-bullying, and other topics that could arise.

\* If a child is still not engaged in their learning or they are at risk of learning loss, RUSD has a task force comprised of the EL Coordinator, site counselors, Assistant Superintendent of Curriculum and Instruction, and the Superintendent. These individuals are given the name and address of the child. Home visits are made to connect with the family and to determine any barriers there might be to engagement. Regular connection via Zoom, phone calls, emails, additional home visits, encouragement notes, support kids, or 1:1 instructional help are provided as needed until the child can access the class and engage successfully. Particular focus is on English language learners, Foster Youth, and Socioeconomically Disadvantaged students.

## Special Education

Students in Elementary Special Day Classes will be provided the option to attend their program for the full day or a half-day. Those attending the half-day program will be provided virtual services to meet the required number of instructional minutes for their grade level. Virtual services may be provided by the teacher or an instructional assistant working under the direction of the teacher.

Middle School Special Day classes will follow the AM/PM Hybrid model. Virtual services will be provided to students for their “at-home” portion of the day to meet the required number of instructional minutes for their grade level. Virtual services may be provided by the teacher or an instructional assistant working under the direction of the teacher.

RSP Teachers in the hybrid program will coordinate instructional services for students using their assigned instructional assistants and their own availability. Services could include a combination of in person and at home services. Direct instruction and instructional support services should combine to satisfy the required instructional minutes for each grade level.

## School Nutrition

[A description of how the LEA will provide nutritionally adequate meals for all pupils, including those students who are eligible for free or reduced-price meals, when pupils are participating in both in-person instruction and distance learning, as applicable.]

Rescue Union School District believes that students are better able to concentrate, learn, and grow if their nutritional needs are met. We participate in the National School Lunch and Breakfast programs. We provide the same high quality meal service for our students participating in the distance learning program as we do for our students in the AM/PM Hybrid model on campus. For students participating in the distance learning program, their families pick up a week's worth of breakfast and lunch meals every Monday. Students in the AM Hybrid session walk through the cafeteria on their way home to pick up their lunch for that day and the next day's breakfast. Students in the PM session of our Hybrid model walk through the cafeteria on their way home in the afternoon to pick up the next day's breakfast and lunch to eat before coming to their afternoon in person session. We have reached out to have parents fill out the appropriate paperwork for free and reduced meal service. Anyone who does not qualify, but desires school meals, has the opportunity to pay for their meals.

Important health and safety protocols have been incorporated across the district so that meal service is safe. Some of the most important protocols include the following: Plexiglass shields have been installed in all serving areas. Produce will be pre-plated or served to students. Students will enter the cafeteria by class and line up with social distancing as appropriate. Staff will hand students their meal and milk choice. Additional hand wash stations have been placed near food service entry areas.

## **Additional Actions to Implement the Learning Continuity Plan [additional rows and actions may be added as necessary]**

Section	Description	Total Funds	Contributing
[The section of the Learning Continuity Plan related to the action described; may put N/A if the action does not apply to one specific section]	[A description of what the action is; may include a description of how the action contributes to increasing or improving services]		

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
3.52%	1,011,538

## Required Descriptions

[For the actions being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the needs of these students.]

Rescue USD ensures that all supplemental funding received goes directly to those students identified in the Unduplicated Pupil Percentage (UPP) by creating a local resource to ensure that programs, staff, and services are tracked and expended for supplemental funded students.

[A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.]

The District plans to establish targeted programs that support the needs of low income, foster youth, homeless, and English learners in the District. However, the programs detailed below will support unduplicated pupils and others outside of this group. Those programs, and the research that supports the implementation of such programs, are as follows:

Elementary and middle school counselors - Interventions which explicitly teach expectations for student behavior and strategies for students to reflect on their own attitudes and behavior, thereby helping them, to deal with the knowledge and skill demands of the academic curricula as are appropriate. Furthermore, research by Maurice Elias at Rutgers links the depth of social-emotional learning (SEL) skill development to student engagement with the California State Standards. Students who lack a nuanced understanding of emotions are unlikely to see deep meaning in much of the literature they read and are less likely to be engaged in it. "A comprehensive meta-analysis of over 200 studies of social-emotional learning skills implementation (Durlak, et. al, 2011) found that well implemented SEL is linked to student gains in social-emotional skills, improved attitudes about self, others, and school, positive classroom behavior, and 10 percentile point gains on standardized achievement tests. Also, negative behaviors that compromise academic and life success, such as conduct problems, aggressive behavior and emotional distress were significantly reduced." (See "Social-emotional Skills can Boost Common Core Implementation", M.J. Elias, Phi Delta Kappan, November 2014, p. 60).

AVID at Pleasant Grove - Research indicates the AVID program has a high success rate in helping students develop skills needed to attend college and to be successful in college. This is especially important for low income and first generation college students. A study conducted

by Guthrie and Guthrie in 2002 shows 89% of AVID students persist in college and 85% were on track to graduate in 4-5 years (Guthrie, L. F., & Guthrie, G. P. 2002).

PBIS, or Positive Behavior Interventions and Supports, is an evidence-based framework that develops positive behaviors leading to improved school culture and a better climate for learning. A study examining the impact of PBIS on school organizational health using data from a large randomized controlled trial of PBIS conducted in 37 elementary schools and longitudinal multilevel analyses on data from 2,507 staff revealed a significant effect of PBIS on staff reports of the schools' overall organizational health, resource influence, and staff affiliation over a 3-year period. Additionally, recent research indicates that schoolwide positive behavior is associated with decreased exclusionary, reactive and punitive discipline practices (Horner, Sugai, Todd, & Lewis-Palmer, 2005; Luiselli, Putnam, & Sunderland, 2002), increased student satisfaction (Lewis-Palmer, Horner, Sugai, Eber, & Phillips, 2002), and improved perceptions of school safety.

An EL Coordinator was hired to ensure that the needs of our English learners are being met. The EL Coordinator oversees academic testing and intervention programs for our English learners and also works with teachers and administrators to provide training on "designated and integrated" language arts instruction. This EL Coordinator also typically plans our annual multicultural festival and oversees our Summer Learning Program, which is designed to provide additional academic support to English learners, socioeconomically disadvantaged students, and Foster Youth. Due to COVID-19, these two programs have been suspended. They will be reinstated should we be allowed to conduct such programs in the future. During the pandemic the District is providing virtual parent trainings on Distance Learning, Mental Health, and other areas of need and/or interest from parents. Events such as "Mommy Nights" are being provided to give EL families an opportunity to connect and develop relationships with one another and school personnel.

According to the Institute of Education Science, instructional practices such as intensive vocabulary instruction, the integration of spoken and written English into content-area teaching, and small-group interventions for struggling students are most effective. (Educator's Practice Guide: Teaching Academic Content and Literacy to English Learners in Elementary and Middle School, IES Practice Guide, US Department of Education, 2014). Additionally, the California State Framework for English Language Arts and English Language Development specifically calls for the types of integrated and designated instruction that our EL coordinator supports.

A bilingual liaison was employed to improve English learners family connections. This employee creates home to school connections and helps ensure that our English learners and their families receive the support needed to be successful. (School, Family, and Community Partnerships, CalSTAT, 2015).

In order to support English language learner Frontier Virtual Academy students, a credentialed teacher will provide standards based designated ELD lessons, utilizing the ELD program within Benchmark, TEXTS FOR ENGLISH LANGUAGE DEVELOPMENT for EL students, by grade level, two days per week, for 45 minute sessions, via Zoom. The purpose of these lessons will be to create learners who effectively develop language proficiency, make meaning, build knowledge, express understanding, and gain a solid foundation of language and literacy. The Designated English Language Development will engage students with challenging text, model academic language use, develop oral English proficiency, explicitly teach Foundational skills, and language structures.

A behaviorist will serve unduplicated pupils and others outside this group. This individual, working in conjunction with behavior support para-educators, will provide services to students, teachers, support staff, and families to improve behaviors that obstruct academic and social

emotional learning. According to the American Psychological Association, when school-wide support is provided at the universal level, classroom behavior management programs have shown to be effective for 80-85 percent of all students (Kratochwill et al, 2019) Additionally, functional behavior assessments are effective means of determining the purpose of student misbehavior and creating appropriate interventions (Scott et al., 2005).

Additional services, including school-based interventions, software, aides, professional development, and materials are provided to meet the needs of our unduplicated students.

RUSD developed a Tier II team approach to re-engage students who are not participating in synchronous and/or asynchronous lessons. This team is comprised of the Counselors, Administrators, Assistant Superintendent, Superintendent, and EL Coordinator. When a teacher has exhausted all means of connecting with a student and family (multiple emails, phone calls, etc.), the teacher reaches out to the District Office. Two team members are deployed to provide support. Barriers are determined for that individual, and strategies, resources, and supports created so that the student successfully engages. If we need to bring in aide support or the behaviorist, we make that determination. If the student needs to connect with a counselor, we arrange that as well. Who the child is helps determine which team members will continue to reach out in support. For example, if the student is an EL student, our EL Coordinator is the point person. If it is a homeless student, a counselor and one of the administrators are the point people, etc.

Tier II Distance Learning: RUSD Home Mentor Program Job Description:

The goal of the RUSD Home Mentor Program is to ensure that ALL students are actively learning, engaged with his/her teachers and digital classroom, and are completing as many assignments provided by teachers as is possible considering the myriad home environments each individual student has. As a home mentor program advocate, the purpose is to contact students and/or their parents who are not currently active participants in the RUSD distance learning program at a level commensurate with our knowledge of what the student is capable of producing. Suggested ideas for contacting students and parents:

1. Set up a weekly check-in time with student to connect with student via Zoom or phone
2. Gain access to teacher's Google Classroom and review student's tasks for the week via Zoom or phone
3. Set learning and/or socio-emotional goals with child via phone or Zoom for the day or the week
4. Check-in with the teacher weekly
5. Keep a log of phone calls and correspondence
6. Refer student to appropriate staff for students needing more intense services
  - \* Mental health/depression
  - \* CPS/concerns about neglect, abuse, etc.
  - \* Principal
  - \* Health/nutrition: Nursing staff
  - \* Phone calls in other languages/translation services

Ideas: the most vulnerable students receive daily phone calls via a "home mentoring program" from one of the Tier II Home Mentor providers, and then the mentor sets up a schedule with student...or from teacher/mini lessons on phone, drop off boxes with work and two day wait period , and if needed, send out work packets in the mail (Mastery Charter schools in Philadelphia).





**RESCUE UNION SCHOOL DISTRICT  
2390 BASS LAKE ROAD  
RESCUE, CA 95672**

# **NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, September 8, 2020, at 6:30 p.m.

This public hearing will be held to receive recommendations and comments from members of the public regarding the specific actions and expenditures purposed to be included in the Learning Continuity and Attendance Plan. You can review the plan information at <http://www.rescueusd.org/School-Board/Agendas--Minutes/index.html> under Public Hearings/Notices tab.

Please Note: Information to access the meeting will be listed on the September 8, 2020 Regular Board Agenda. If you wish to address the Board regarding this item, you may do so during the hearing or you may email your comment, by 12:00 p.m. (noon) on September 8<sup>th</sup> to [slaurel@rescueusd.org](mailto:slaurel@rescueusd.org). Questions may also be sent to the above email address or by calling the District Office at (530) 677-4461.

Posted 8/28/20

**ITEM #: 9**  
**DATE: September 8, 2020**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:** CSBA Call for Nominations for Directors-at-Large,  
Asian/Pacific Islander and Hispanic

**BACKGROUND:**

The California School Boards Association (CSBA) Board of Directors consists of the 21 regional Directors as well as the officers of the Association, any officer or Director of the National Schools Boards Association who resides in California and the President of the California County Boards of Education (CCBE). In addition, there are five Directors-at-Large.

**STATUS:**

Nominations for CSBA Directors-at-Large, Asian/Pacific Islander and Hispanic are currently being accepted until Friday, October 2, 2020. Any CSBA member board may nominate board members from CSBA member districts or county offices of education.

**FISCAL IMPACT:**

N/A

**BOARD GOALS:**

The Directors, along with the officers and members of the Delegate Assembly, are a vital link in the Association's governance structure ensuring that the Association continues to effectively carry out its mission.

**RECOMMENDATION:**

Consider nominations for CSBA Directors-at-Large, Asian/Pacific Islander and Hispanic.



**TIME SENSITIVE, REQUIRES BOARD ACTION**  
**DEADLINE Friday, October 2, 2020**  
**Please deliver to all members of the governing board**

July 31, 2020

## MEMORANDUM

TO: All CSBA Member Districts and County Offices of Education  
FROM: Xilonin Cruz-Gonzalez, CSBA President  
SUBJECT: Call for Nominations for CSBA Directors-at-Large, Asian/Pacific Islander and Hispanic

Nominations for CSBA Directors-at-Large, Asian/Pacific Islander and Hispanic, are being accepted from August 1 until Friday, October 2, 2020. Information and required forms related to the nomination and election process are available online; please visit [www.csba.org](http://www.csba.org).

The nominations for Directors-at-Large must be made by a CSBA member board and the nominee must be a board member from a CSBA member district or county office of education. Elections will take place at CSBA's Delegate Assembly meeting, scheduled to occur virtually, on Wednesday December 2.\* Directors-at-Large serve two-year terms and take office immediately upon the close of AEC. All newly elected Directors should plan to attend an orientation meeting at CSBA Headquarters on December 15, 2020.

Nomination materials are as follows:

- **Required - Nomination form from a member board:** A completed, signed, and dated nomination form. Member boards must secure permission from the candidate before placing their name into nomination.
- **Required - Candidate Form:** A signed and dated Candidate Form completed by the nominee.
- **Required - Two letters of recommendation:** Each letter shall be addressed to CSBA President Xilonin Cruz-Gonzalez. Recommendation letters must be from one of the following sources:
  - 1) A CSBA member district or county office of education (COE) board – *if the letter is signed by the Superintendent, the letter must state, "on behalf of the board."*
  - 2) An individual board member from a CSBA member district or COE board
  - 3) Another association of school or COE members
- **Optional - One-page, single-sided résumé**

In order to run for a Director-at-Large position, all required nomination materials must be submitted by **no later than 11:59 p.m. on Friday, October 2, 2020, via email to [nominations@csba.org](mailto:nominations@csba.org)**. Nomination materials may also be sent via mail, to the CSBA Executive Office, 3251 Beacon Blvd., West Sacramento, CA 95961, with a postmark of no later than October 2, 2020.

More information about the Directors-at-Large nomination and election process, as well as required documents, can be found at [www.csba.org](http://www.csba.org).

Thank you.

*\*Updated on August 10, 2020*

# 2020 Director-at-Large, Asian/Pacific Islander and Hispanic Nomination Form



## TO BE COMPLETED BY THE NOMINATING BOARD

**Deadline: Friday, October 2, 2020** | Please submit this Nomination Form via e-mail to [nominations@csba.org](mailto:nominations@csba.org). Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than October 2. Submission of this completed form is required for all Director-at-Large candidates.

Nominations for Director-at-Large candidates must be made by a CSBA member board and the nominee must be a board member from a CSBA member district or county office of education. The nominating board must obtain permission from the candidate prior to making the nomination. Please submit a separate nomination form for each individual nominated.

The governing board of the \_\_\_\_\_ School District or  
*(Nominating District/COE name)*

County Office Board of Education voted to nominate \_\_\_\_\_  
*(Nominee name)*

as a candidate for the following Director-at-Large position:

Director at Large, Asian/Pacific Islander

Director-at-Large, Hispanic

The nominee is a member of the \_\_\_\_\_  
*(Nominee's District/COE name)*

School District or County Office Board of Education, which is a member of CSBA.

The nominee has been granted permission to be nominated.

\_\_\_\_\_  
*Signature of the Board Clerk or Board Secretary*

\_\_\_\_\_  
*Date*

# 2020 Director-at-Large, Asian/Pacific Islander and Hispanic Candidate Form



**TO BE COMPLETED BY THE CANDIDATE**

**Deadline: Friday, October 2, 2020** | Please submit this Candidate Form via e-mail to [nominations@csba.org](mailto:nominations@csba.org). Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than October 2. Submission of this completed form is required for all Director-at-Large candidates. Do not submit your answers on a separate page.

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I am running for \_\_\_\_\_

Name: _____	Region: _____
District or COE: _____	Years on board: _____ ADA: _____
Contact Number: _____	Preferred E-mail: _____
Profession: _____	

1. CSBA's Board of Directors is the governing body for the Association. What do you see as CSBA's greatest strength as an organization and what can the Board of Directors do to make it even stronger?

2. Given the governing roles and responsibilities for the Board of Directors to set direction and provide leadership, please describe the skills and experiences you would bring to the Board.

**3. What is one characteristic that you believe every leader should possess?**

**4. What do you see as the biggest challenge facing governing board members and how can CSBA help?**

**5. Please provide any additional information about yourself for the Delegate Assembly to consider regarding your candidacy.**

Your signature indicates your consent to have your name placed on the ballot and to serve, if elected.

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Signature

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Date

## Frequently Asked Questions

### Election to CSBA's Board of Directors as a Director-at-Large

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- ❖ **How many Directors-at-Large are there?** CSBA has five Directors-at-Large: African American, American Indian, Asian/Pacific Islander, Hispanic, and County. They serve on CSBA's Board of Directors along with the Association's 4 officers, 21 Regional Directors, and the President of the California County Boards of Education (CCBE).
- ❖ **Which Director-at-Large positions are up for election?** In even-numbered years, the Directors-at-Large, Asian/Pacific Islander and Hispanic are elected. In odd-numbered years, Directors-at-Large, African American, American Indian, and County are elected.
- ❖ **Who is eligible to run for a Director-at-Large position?** Any board member from a CSBA-member district or county office of education board can run for a Director-at-Large position once they have submitted all required nomination materials.
- ❖ **What materials do Director-at-Large candidates need to submit in order to run?** Candidates must submit a completed Nomination Form, Candidate Form, and two letters of recommendation. An optional one-page résumé may also be submitted.
- ❖ **Who can nominate someone to run for a Director-at-Large position?** Any district or county office of education whose board is a member of CSBA can nominate. However, only county offices of education may nominate a Director-at-Large, County.
- ❖ **Who should write a candidate's letters of recommendation?** Recommendation letters must be from one of the following sources: (1) a CSBA member district or county office of education (COE) board—if the letter is signed by the Superintendent, the letter must state, "on behalf of the board"; (2) an individual board member from a CSBA member district or COE board; or (3) Another association of school or COE board members.
- ❖ **When and where are the elections?** Directors-at-Large are elected by CSBA's Delegate Assembly, in December, at the Delegate Assembly meeting preceding CSBA's Annual Education Conference.
- ❖ **Will others have a chance to see my nomination materials?** Yes, the Candidate Form, letters of recommendation, and résumés of individuals running for a Director-at-Large position will be included in the agenda for the December Delegate Assembly meeting.
- ❖ **How long does a Director-at-Large serve on the Board?** Directors serve two-year terms, beginning immediately upon the close of CSBA's Annual Education Conference. Directors may run for re-election.
- ❖ **When and where are the required meetings for CSBA Directors?** Typically, there are five Board meetings and two Delegate Assembly meetings each year. Board meetings are held on weekends, except for the meetings in May and late November or early December. Meeting locations vary; please consult CSBA's calendar of leadership meetings for more information.
- ❖ **What do Directors do?** CSBA's Board of Directors sets the direction for the association by establishing the vision, mission and strategic directions and ensuring that the association's activities remain focused on those goals and the issues identified in the Policy Platform. **For more information, visit CSBA's website, [csba.org](http://csba.org).**

**2021**  
**EXECUTIVE COMMITTEE, BOARD OF DIRECTORS**  
**& DELEGATE ASSEMBLY MEETING CALENDAR**

<u>DATE</u>	<u>DAY(S)</u>	<u>MEETING</u>	<u>LOCATION</u>
JAN 29	FRI	EXECUTIVE COMMITTEE	TBD
JAN 30-31	SAT-SUN	BOARD OF DIRECTORS	TBD
MAR 26	FRI	EXECUTIVE COMMITTEE	SACRAMENTO
MAR 27-28	SAT-SUN	BOARD OF DIRECTORS	SACRAMENTO
MAY 13	THUR	EXECUTIVE COMMITTEE	SACRAMENTO
MAY 14	FRI	BOARD OF DIRECTORS	SACRAMENTO
MAY 15-16	SAT-SUN	DELEGATE ASSEMBLY	SACRAMENTO
SEPT 24	FRI	EXECUTIVE COMMITTEE	SACRAMENTO
SEPT 25-26	SAT-SUN	BOARD OF DIRECTORS	SACRAMENTO
NOV 28*	SUN	EXECUTIVE COMMITTEE	SAN DIEGO
NOV 29*	MON	BOARD OF DIRECTORS	SAN DIEGO
NOV 30- DEC 1*	TUES-WED	DELEGATE ASSEMBLY	SAN DIEGO
DEC 2-4	TH-SAT	ANNUAL CONFERENCE	SAN DIEGO

*Approved by the Board on 9/21/2019*

*\*Dates revised on 3/28/2020*