

**AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**

September 10, 2019

Immediately following the 6:00 pm meeting of the Sierra County Board of Education
Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

Videoconferencing will be available at Downieville School, 130 School St, Downieville CA 95936

In the case of a technological difficulty at either school site, videoconferencing will not be available.

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra-Plumas Joint Unified School District, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. Start of School Update

b. Total Inter-District Variances in effect for 2019-20**

c. Most Recent Inter-District Variance Requests (see table below)

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?	In or Out?
New	2019-20	K	SPJUSD	Washoe	Proximity to schools	n/a	Out
New	2019-20	K	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2019-20	11	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2019-20	12	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2019-20	12	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2019-20	11	Plumas	SPJUSD	Work in Loyalton	Yes	In
Renewal	2019-20	7	Plumas	SPJUSD	Work in Loyalton	Yes	In
New	2019-20	K	Fort Sage	SPJUSD	Proximity to schools	n/a	In
Renewal	2019-20	2	Fort Sage	SPJUSD	Proximity to schools	n/a	In
New	2019-22	1	Fort Sage	SPJUSD	Proximity to schools	n/a	In
Renewal	2019-20	2	Fort Sage	SPJUSD	Proximity to schools	n/a	In
Renewal	2019-21	2	Fort Sage	SPJUSD	Proximity to schools	n/a	In

2. Business Report

a. Account Object Summary-Balance from 07/01/2019 to 08/31/2019**

b. First Day Enrollments for the 2019-2020 School Year**

c. Long-Term Independent Study Program Enrollments for 2019-20

LES		LHS	Full-Time	Blended
TK/K	0	7 th Grade	0	1
1 st Grade	2	8 th Grade	0	5
2 nd Grade	0			
3 rd Grade	1	9 th Grade	0	0
4 th Grade	1	10 th Grade	1	4
5 th Grade	2	11 th Grade	0	3
6 th Grade	1	12 th Grade	3	1

3. Staff Reports (5 minutes)
4. Board Member Reports (5 minutes)
5. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

E. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held August 13, 2019**
2. Approval of Board Report-Checks Dated 08/01/2019 through 08/31/2019**
3. Approval of Tom Potter as Downieville Golf Coach retro for 2018-2019

F. ACTION ITEMS

1. Old Business
 - a. Authorization to fill Instructional Aide, Loyalton Elementary School, .88 FTE**
 - b. Approval of Behavior Attendant position at Loyalton Elementary School, .5 FTE***
 - c. Authorization to fill Behavior Attendant, Loyalton Elementary School, .5 FTE**
 - d. Approval of Assignment of Tammy Richards, Instructional Aide, Loyalton Elementary School, .88 FTE**
2. New Business
 - a. Approval of Assignment of Jamie Stockdale, Instructional Aide, Loyalton Elementary School, .88 FTE**
 - b. Approval of Assignment of Christina Jordan, Lunch Duty/Supervision, Loyalton Elementary School, .33 FTE**
 - c. Adoption of Resolution 20-004D, Adopting the Gann Limit**
ROLL CALL VOTE
 - d. Adoption of Unaudited Actuals for Fiscal Year End June 30, 2019**
 - e. Nomination of Sierra-Plumas Joint Unified School District representatives for the Student Attendance Review Board as follows:
 1. James Berardi, Chairperson/Downieville School Administrator
 2. Thomas Jones, Loyalton High School Administrator
 3. Andrea Ceresola, Loyalton Elementary School Administrator
 4. Kristie Jacobsen, Secretary
 - f. Public Hearing for the Purpose of Reviewing and Assessing ROC/P Program Per Education Code §52304.1
Ed Code 52304.1
The governing board of each school district maintaining a high school shall annually review and assess the participation of pupils in grades 11 and 12 in regional occupational centers and programs. The governing board shall prepare an annual plan to increase the participation of these pupils unless it determines that there are no additional pupils enrolled in the district who would benefit from this participation.
The governing board shall conduct public hearings for purposes of reviewing the participation of these pupils and for the adoption of the plan required under this section.
(Added by Stats. 1983, Ch. 498, Sec. 101. Effective July 28, 1983.)
 - g. Loralie Horner, Letter Requesting Unpaid Leave of Absence**


BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- h. 1112—Media Relations
 - 1. Board Policy, *revisions*^{^^}
- i. 3320—Claims and Actions Against the District
 - 1. Administrative Regulation, *revisions*^{^^}
- j. 6142.2—World Language Instruction
 - 1. Board Policy, *NEW*^{^^}
 - 2. Administrative Regulation, *NEW*^{^^}
- k. 6145.6—International Exchange
 - 1. Board Policy, *revisions*^{^^}
 - 2. Administrative Regulation, *revisions*^{^^}
- l. 9321—Closed Session
 - 1. Board Bylaw, *revisions*^{^^}
 - 2. Exhibit 1, *NEW*^{^^}
 - 3. Exhibit 2, *NEW*^{^^}
- m. 9321.1—Closed Session Actions and Reports
 - 1. Board Bylaw, *DELETE*^{^^}

G. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on October 08, 2019 at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
- 2. Suggested Agenda Items
 - a. _____
 - b. _____

H. ADJOURN



Thomas Jones, Interim Superintendent

- *** previous month handout
- ** enclosed
- * handout
- ^^ County agenda backup

Sierra-Plumas Joint Unified School District									
2019-2020									
	New / Renewal	School Year	Grade Entering	District of Residence	Receiving School District	Reason Given by Requestor	Backup Documentation Received?	In or Out?	Request Received by SPJUSD
1	Renewal	2019-20	6	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	4/4/2019
2	Renewal	2019-20	11	Washoe	SPJUSD	Student's interest in LHS honors and AP courses	n/a	In	4/8/2019
3	Renewal	2019-20	8	Washoe	SPJUSD	Smaller class size, more hands on teaching	n/a	In	4/11/2019
4	Renewal	2019-20	1	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	4/22/2019
5	Renewal	2019-20	1	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	5/15/2019
6	Renewal	2019-20	3	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	6/6/2019
7	Renewal	2019-20	7	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	6/6/2019
8	Renewal	2019-20	11	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	6/6/2019
9	New	2019-20	7	SPJUSD	Plumas USD	Work in Portola	Yes	Out	7/8/2019
10	New	2019-20	8	SPJUSD	Plumas USD	Work in Portola	Yes	Out	7/8/2019
11	Renewal	2019-20	11	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	8/2/2019
12	Renewal	2019-20	2	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	8/5/2019
13	Renewal	2019-20	6	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	8/5/2019
14	Renewal	2019-20	11	Plumas	SPJUSD	Work in Loyalton	Yes	In	8/19/2019
15	Renewal	2019-20	7	Plumas	SPJUSD	Work in Loyalton	Yes	In	8/19/2019
16	New	2019-20	K	Fort Sage	SPJUSD	Proximity to schools	n/a	In	8/20/2019
17	Renewal	2019-20	2	Fort Sage	SPJUSD	Proximity to schools	n/a	In	8/20/2019
18	New	2019-20	1	Fort Sage	SPJUSD	Proximity to schools	n/a	In	8/20/2019
19	Renewal	2019-20	2	Fort Sage	SPJUSD	Proximity to schools	n/a	In	8/20/2019
20	Renewal	2019-20	2	Fort Sage	SPJUSD	Proximity to schools	n/a	In	8/20/2019

Washoe List									
2019-2020									
	New / Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?	Request Approved by Washoe	Request Received by SPJUSD
1	Renewal	2019-20	3	SPJUSD	Washoe	Proximity to schools	n/a	3/22/2019	1/30/2019
2	Renewal	2019-20	12	SPJUSD	Washoe	Proximity to schools	n/a	4/29/2019	4/15/2019
3	Renewal	2019-20	2	SPJUSD	Washoe	Proximity to schools	n/a	4/22/2019	4/15/2019
4	New	2019-20	K	SPJUSD	Washoe	Proximity to schools	n/a	4/22/2019	4/15/2019
5	New	2019-20	3	SPJUSD	Washoe	Proximity to schools	n/a	4/30/2019	5/2/2019
6	Renewal	2019-20	9	SPJUSD	Washoe	Proximity to schools	n/a	5/1/2019	5/13/2019
7	Renewal	2019-20	6	SPJUSD	Washoe	Proximity to schools	n/a	5/7/2019	5/13/2019
8	Renewal	2019-20	10	SPJUSD	Washoe	Proximity to schools	n/a	6/6/2019	5/15/2019
9	New	2019-20	12	SPJUSD	Washoe	Finish out education in Washoe	n/a	6/6/2019	5/31/2019
10	Renewal	2019-20	5	SPJUSD	Washoe	Proximity to schools	n/a	6/20/2019	6/20/2019
11	Renewal	2019-20	3	SPJUSD	Washoe	Proximity to schools	n/a	6/20/2019	6/20/2019
12	New	2019-20	K	SPJUSD	Washoe	Proximity to schools	n/a	7/23/2019	7/10/2019
13	New	2019-20	12	SPJUSD	Washoe	Proximity to schools	n/a	7/29/2019	7/23/2019
14	Renewal	2019-20	11	SPJUSD	Washoe	Proximity to schools	n/a	8/13/2019	8/12/2019
15	Renewal	2019-20	12	SPJUSD	Washoe	Proximity to schools	n/a	8/29/2019	8/13/2019
16	New	2019-20	K	SPJUSD	Washoe	Proximity to schools	n/a	8/13/2019	8/13/2019
17	Renewal	2019-20	12	SPJUSD	Washoe	Proximity to schools	n/a	8/15/2019	8/15/2019
18	New	2019-20	K	SPJUSD	Washoe	Proximity to schools	n/a	8/27/2019	8/29/2019

Balances through August						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	2,168,623.00	2,168,623.00	1,824,117.50	3,200.00	341,305.50
1115	Extra Duty Hourly	5,000.00	5,000.00		2,060.00	2,940.00
1120	Certificated Substitutes	53,569.00	53,569.00			53,569.00
1300	Certificated Superv/Admin Sala	238,680.00	238,680.00	90,572.50	29,133.42	118,974.08
1310	Teacher In Charge/Head Teacher	14,000.00	14,000.00	10,000.00		4,000.00
	Total for Object 1000	2,479,872.00	2,479,872.00	1,924,690.00	34,393.42	520,788.58
2100	Instructional Aides Salaries	209,327.00	209,327.00	172,020.92		37,306.08
2115	Inst. Aide Extra Duty	1,600.00	1,600.00			1,600.00
2120	Instructional Aides Substitute	5,000.00	5,000.00			5,000.00
2200	Classified Support Salaries	338,832.00	338,832.00	250,908.70	46,132.78	41,790.52
2201	Bus Driver	67,673.00	67,673.00	49,658.03	1,014.38	17,000.59
2215	Classified Extra Duty	7,500.00	7,500.00		53.98	7,446.02
2220	Classified Support Substitute	7,264.00	7,264.00		6,722.22	541.78
2300	Classified Sup/Admin Salaries	89,367.00	89,367.00	75,508.40	15,776.68	1,918.08-
2400	Clerical & Office Salaries	177,862.00	177,862.00	127,649.03	16,123.86	34,089.11
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00			5,000.00
2900	Other Classified Salaries	10,969.00	10,969.00	6,311.18		4,657.82
	Total for Object 2000	920,394.00	920,394.00	682,056.26	85,823.90	152,513.84
3101	State Teachers Retirement Syst	544,041.00	544,041.00	313,908.10	5,869.31	224,263.59
3102	State Teachers Retirement Syst	9,099.00	9,099.00			9,099.00
3202	Public Employees Retirement Sys	163,457.00	163,457.00	120,904.30	15,309.68	27,243.02
3311	OASDI-Certificated Positions	1,549.00	1,549.00			1,549.00
3312	OASDI-Classified Positions	55,324.00	55,324.00	40,494.48	5,001.39	9,828.13
3321	Medicare-Certificated Position	33,207.00	33,207.00	25,098.10	480.06	7,628.84
3322	Medicare-Classified Positions	12,957.00	12,957.00	9,470.64	1,174.95	2,311.41
3401	Health & Welfare -Certificated	424,769.00	424,769.00	455,973.20	2,127.80	33,332.00-
3402	Health & Welfare-Classified Po	191,801.00	191,801.00	186,875.80	27,392.42	22,467.22-
3501	State Unemployment Insurance-C	1,240.00	1,240.00	962.60	17.27	260.13
3502	State Unemployment Insurance-	461.00	461.00	341.08	42.56	77.36
3601	Workers' Compensation Insuranc	73,173.00	73,173.00	56,255.30	1,056.83	15,860.87
3602	Workers' Compensation Insuranc	27,454.00	27,454.00	20,069.88	2,489.86	4,894.26
3901	Other Benefits, Certificated P				3,346.00	3,346.00-
	Total for Object 3000	1,538,532.00	1,538,532.00	1,230,353.48	64,308.13	243,870.39
4100	Textbooks	151,912.00	151,912.00	5,602.18	117,455.86	28,853.96
4200	Books Other Than Textbooks	750.00	750.00			750.00

Balances through August						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4300	Class Mat'l and Supplies	48,728.00	48,728.00	13,648.35	2,268.68	32,810.97
4301	Class Consumable Mat'l	10,925.00	10,925.00	4,857.26	391.58	5,676.16
4302	Class Paper/Toner	12,000.00	12,000.00	4,234.38		7,765.62
4305	Other Student M&S	24,477.00	24,477.00	12,198.75	4,501.76	7,776.49
4320	Custodial Grounds Supplies	43,250.00	43,250.00	7,730.17	9,980.17	25,539.66
4330	Office Supplies	24,990.00	24,990.00	2,610.92	1,329.26	21,049.82
4350	Vehicle Maint. M&S	26,379.00	26,379.00	2,250.00	138.31	23,990.69
4351	Vehicle FUEL	29,025.00	29,025.00	27,126.80	323.20	1,575.00
4400	Non-Capital Equipment (Up to \$	81,954.00	81,954.00	40,030.20	36,365.73	5,558.07
Total for Object 4000		454,390.00	454,390.00	120,289.01	172,754.55	161,346.44
5100	Subagreement for Services	199,912.00	199,912.00	145,760.00	29,152.00	25,000.00
5200	Travel & Conferences	60,021.00	60,021.00	4,765.36	11,424.44	43,831.20
5300	Dues & Membership	11,754.00	11,754.00	1,929.70	3,302.94	6,521.36
5400	Insurance-Fire, liability, etc	60,000.00	60,000.00		71,150.13	11,150.13-
5510	Power	94,201.00	94,201.00	82,609.56	5,096.44	6,495.00
5520	Garbage	8,100.00	8,100.00	3,987.17	399.96	3,712.87
5530	Water	54,350.00	54,350.00	49,405.94	4,594.06	350.00
5540	Propane	59,125.00	59,125.00	58,932.04	192.96	.00
5590	Miscellaneous Utilities	14,000.00	14,000.00	15,000.00		1,000.00-
5600	Rentals, Leases & Repairs	106,558.00	106,558.00	46,970.41	7,977.37	51,610.22
5800	Services & Operating Expense	4,200.00	4,200.00	1,800.00		2,400.00
5810	Legal Expenses	20,000.00	20,000.00			20,000.00
5812	Board Election Expense	2,500.00	2,500.00			2,500.00
5840	Audit Expense	13,785.00	13,785.00			13,785.00
5860	Solid Waste Tax	11,211.00	11,211.00	11,700.00		489.00-
5890	Contracts/Servic	631,756.00	631,756.00	452,497.20	30,457.99	148,800.81
5899	SCOE Interagency Reimburse			15,484.80	3,091.66	18,576.46-
5900	Communications	3,000.00	3,000.00		2,167.00	833.00
5910	Telephone-Monthly Service	10,000.00	10,000.00	8,963.18	1,106.43	69.61-
5990	Other Communications	500.00	500.00			500.00
Total for Object 5000		1,364,973.00	1,364,973.00	899,805.36	170,113.38	295,054.26
6170	Land Improvement	10,500.00	10,500.00	14,641.00	6,316.16	10,457.16-
6200	Building & Improvements	10,500.00	10,500.00			10,500.00
6400	Equipment	107,768.00	107,768.00	871,545.40		763,777.40-
6500	Equipment Replacement	15,000.00	15,000.00	17,759.29		2,759.29-
6501	Vehicle Replacement	65,000.00	65,000.00			65,000.00

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2020, Period = 2, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through August						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
Total for Object 6000		208,768.00	208,768.00	903,945.69	6,316.16	701,493.85-
7110	Out-of-State Tuition	104,450.00	104,450.00	104,450.00		.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	85,550.00	85,550.00			85,550.00
Total for Object 7000		190,000.00	190,000.00	104,450.00	.00	85,550.00
Total for Fund 01 and Expense accounts		7,156,929.00	7,156,929.00	5,865,589.80	533,709.54	757,629.66
Fund 13 - Cafeteria						
2200	Classified Support Salaries	79,248.00	79,248.00	80,034.86		786.86-
2215	Classified Extra Duty	750.00	750.00			750.00
2220	Classified Support Substitute	500.00	500.00			500.00
Total for Object 2000		80,498.00	80,498.00	80,034.86	.00	463.14
3202	Public Employees Retirement Sy	12,654.00	12,654.00	12,179.90		474.10
3312	OASDI-Classified Positions	4,823.00	4,823.00	4,801.85		21.15
3322	Medicare-Classified Positions	1,128.00	1,128.00	1,122.88		5.12
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	17,536.60		.40
3502	State Unemployment Insurance-	40.00	40.00	39.99		.01
3602	Workers' Compensation Insuranc	2,392.00	2,392.00	2,379.85		12.15
Total for Object 3000		38,574.00	38,574.00	38,061.07	.00	512.93
4340	Food Service	9,011.00	9,011.00	2,792.50	7.50	6,211.00
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	54,580.00	54,580.00	28,050.00		26,530.00
Total for Object 4000		68,591.00	68,591.00	30,842.50	7.50	37,741.00
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	4,000.00	4,000.00	1,015.61	2,770.70	213.69
5800	Services & Operating Expense	1,256.00	1,256.00	400.00		856.00
5890	Contracts/Servic	800.00	800.00		406.00	394.00
5900	Communications	421.00	421.00			421.00
Total for Object 5000		7,187.00	7,187.00	1,415.61	3,176.70	2,594.69
Total for Fund 13 and Expense accounts		194,850.00	194,850.00	150,354.04	3,184.20	41,311.76
Fund 40 - Dist Build						
6200	Building & Improvements				10,675.36	10,675.36-
Total for Fund 40, Expense accounts and Object 6000		.00	.00	.00	10,675.36	10,675.36-

Balances through August						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 73 - Bechen						
5800	Services & Operating Expense	9,000.00	9,000.00			9,000.00
	Total for Fund 73, Expense accounts and Object 5000	9,000.00	9,000.00	.00	.00	9,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	7,360,779.00	7,360,779.00	6,015,943.84	547,569.10	797,266.06

ENROLLMENT BY SCHOOL MONTH - 2019-2020

		Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long-Term ISP/SDC	TOTAL
Ending 2018-2019		201	60	109	30	24	2	included in site #	426
1st Day 2019-2020		201	59	120	31	29	0	included in site #	440

	Month								
September	1							included in site #	0
October	2							included in site #	0
November	3							included in site #	0
December	4							included in site #	0
January	5							included in site #	0
February	6							included in site #	0
March	7							included in site #	0
April	8							included in site #	0
May	9							included in site #	0
June	10							included in site #	0

2018-2019	SPJUSD	SCOE	Washoe
P1 ADA	394.66	0.88	14.37
P2 ADA	396.41	2.15	12.27
Annual	396.43	3.46	12.53

Long-Term ISP	
LES	7
LHS	18

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

August 13, 2019

Downieville School, 130 School St, Downieville CA 95936

Videoconferenced to Sierra County Office of Education, 109 Beckwith Rd, Loyalton CA 96118

Immediately followed the 6:00pm meeting of the Sierra County Board of Education

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 7:25pm.

B. ROLL CALL

PRESENT: *Mike Moore, President*
Allen Wright, Vice President
Jenny Gant, Clerk
Nicole Stannard, Member
Patty Hall, Member

ABSENT: *None*

C. APPROVAL OF AGENDA

HALL/WRIGHT

5/0

D. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Summer deferred maintenance project updates—*Annual deep cleaning going at each site along with other various projects to improve look, function and safety.*
- b. Soccer field update—*Sharing football field with soccer for this year, but still looking into options for permanent soccer field in the future.*
- c. School starts August 28, 2019 (In-Service August 26-27)
- d. Report out from Administrator Retreat
Met at Nakoma with ACSA group. Got to collaborate with other Administrators in neighboring Counties/Districts. Big topic of discussion was leadership with new staff. Also planned out In-Service agenda.
- e. Most Recent Inter-District Variance Requests

2. Business Report

- a. Account Object Summary-Balance from 07/01/2019 to 07/31/2019

3. Staff Reports

- a. JONES—LES: *Ms. CERESOLA is getting her building in order.*
- b. JONES—LHS: *Helping new teachers get acclimated. Master schedule is done, so just need to keep working on getting student schedules done.*
- c. MESCHERY—DVL: *Lots of maintenance projects taking place this summer. Master schedule set—7 period schedule. Moving forward with Work Experience Program.*

4. Board Members' Report

- a. WRIGHT: *Thank you to MESCHERY for all of your time and effort here in Downieville. New students expected to enroll this school year. Might receive students back in the school that were on home study.*
- b. MOORE: *Thank you to everyone involved in Superintendent search and interviewing candidates. Search Consultant would like to do another Board training with our group at a reduced price if we'd invite him back.*
- c. HALL: *Thank you especially to Downieville side. Great involvement and input from whole community on each side.*

5. Public Comment

a. Current location –

KATRINA BOSWORTH—Questions about Extra Duty Assignment list and CBEST waiver.

JACOBSEN—Can reach out to Laraine about Extra Duty Assignment List

JONES—CBEST waiver is a short-term waiver to allow a substitute to work without having the CBEST complete, but they still have to take the test within a specified timeframe.

b. Videoconference location – none

E. CONSENT CALENDAR

1. Approval of minutes for the Special Board Meeting held July 09, 2019
2. Approval of minutes for the Regular Board Meeting held July 09, 2019
3. Approval of minutes for the Special Board Meeting held July 31, 2019
4. Approval of Board Report-Checks Dated 07/01/2019 through 07/31/2019
5. Approval of Assignment to Teach Core Subjects out of Credential Authorization for the 2019-2020 School Year
6. Approval of 2019-2020 Certificated Substitute List
7. Approval of Barbara Jaquez as Response to Intervention Extra Duty Assignment for the 2019-20 School Year for Loyalton High School
8. Approval of Patrick Wilson as Response to Intervention Extra Duty Assignment for the 2019-20 School Year for Downieville School
9. Approval of Joanna Haug as Site Tech Extra Duty Assignment for the 2019-20 School Year for Loyalton Elementary School
10. Authorization for Out of State Travel Request to Indianapolis, IN for National FFA Convention—Cali Griffin, LHS FFA Coordinator

HALL/WRIGHT

5/0

F. ACTION ITEMS

1. Old Business

a. Electric Bus Grant Update

GRIESERT: Received the all-clear on grants, so buses and charging stations are now on order. Charging stations planned for installation soon. End of Oct should have buses on site!

b. Inter-District Bus Route Update

JONES: Not extending bus service to Beckwourth at this time, but we are still open to exploring this and other options in the future.

2. New Business

a. Tentative Approval of Agreement 2020-07D, Employment Agreement for New Superintendent, *James Berardi*

HALL/GANT

5/0

PUBLIC HEARING – Declaration of Need for Fully Qualified Educators

b. Public Hearing to receive public comment regarding the Declaration of Need for Fully Qualified Educators for the 2019-2020 School Year (Item c)

Opened at 7:50pm. Closed at 7:51pm with no comment.

c. Approval of Declaration of Need for Fully Qualified Educators for the 2019-2020 School Year. *A diligent search to recruit fully prepared teacher(s) was made and an insufficient number of certificated persons met the Sierra-Plumas Joint Unified School District's employment criteria for the position(s)*

HALL/WRIGHT

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- d. Approval of the CBEST Waiver for Substitute Teachers (*The Sierra-Plumas JUSD has been unable to recruit enough day-to-day substitute teachers who have not had an opportunity to take and pass all sections of the California Basic Educational Skills Test. The District anticipates employing no greater than three (3) day-to-day substitutes on variable term CBEST waiver for the 2019-2020 school year*)
WRIGHT/HALL
5/0
- e. Accept resignation for Cara Bowling, Instructional Aide, Loyalton Elementary School, .625 FTE, Effective July 10, 2019
HALL/WRIGHT
5/0
- f. Authorization to fill Instructional Aide, Loyalton Elementary School, .88 FTE
- g. Approval of Behavior Attendant position at Loyalton Elementary School, .5 FTE
- h. Authorization to fill Behavior Attendant, Loyalton Elementary School, .5 FTE
- i. Approval of Assignment of Tammy Richards, Instructional Aide, Loyalton Elementary School, .88 FTE

GANT motioned to authorize items f-i be discussed by Board Presidents with New Superintendent when they meet on Tuesday 8/20/19 to decide on whether or not to authorize these items with further information once supplied by DO. Second by WRIGHT.
5/0

- j. Approval of Assignment of Robin Griffin, Instructional Aide – Intervention/Remediation, Loyalton High School, .875 FTE
HALL/GANT
5/0
- k. Approval of Assignment of Tom Barefoot, PE Teacher, Loyalton High School, 1.0 FTE
HALL/WRIGHT
5/0
- l. Authorization to fill Classroom Specialist position at Downieville School, .5 FTE
WRIGHT/HALL
5/0
- m. Approval of Assignment of Shelly Fischer, Library Aide, Downieville School, .33 FTE
WRIGHT/HALL
5/0
- n. Possible Approval of District Program for Work Experience
MOORE/HALL
5/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

From July:

- o. 3510—Green School Operations
 - 1. Board Policy, *NEW*
- p. 3511—Energy and Water Management
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*
- q. 3514—Environmental Safety
 - 1. Administrative Regulation, *revisions*
- r. 4119.22~4219.22~4319.22—Dress and Grooming
 - 1. Board Policy, *revisions*
- s. 5131.2—Bullying
 - 1. Board Policy, *revisions*

- 2. Administrative Regulation, *NEW*
- t. 5132—Dress and Grooming
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*

For August:

- u. 3551—Food Service Operations/Cafeteria Fund
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*
- v. 4117.7~4317.7—Employment Status Reports
 - 1. Administrative Regulation, *revisions*
- w. 4119.24~4219.24~4319.24—Maintaining Appropriate Adult-Student Interactions
 - 1. Board Policy, *NEW*
- x. 6145.2—Athletic Competition
 - 1. Administrative Regulation, *revisions*
- y. 6174—Education for English Learners
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*
- z. 6179—Supplemental Instruction
 - 1. Board Policy, *revisions*

*GANT motioned to approve all policies/regulations as was done in County meeting.
Second by WRIGHT.*

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- aa. Discussion and possible approval of precedent for fingerprinting new Board members including Appointed vs. Elected Candidate
As discussed in County meeting, Kristie will work on a Board Bylaw to present to the Board for next month to address fingerprinting and background checks for newly appointed or elected Board Trustees.

G. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on September 10, 2019 at Sierra County Office of Education, 109 Beckwith Rd, Loyalton CA 96118 beginning with Closed Session, as needed, at 5:00pm and the Regular Board Meeting at 6:00pm.
- 2. Suggested Agenda Items
 - a. *Start discussion on how money is spent on technology. Buying new, selling/storing/recycling old. Want to see accounting/tracking for inventory on technology items. Also bring up AMS contract again.*

H. ADJOURN at 8:15pm

HALL/WRIGHT

5/0

Jenny Gant, Clerk

Thomas Jones, Interim Superintendent

Checks Dated 08/01/2019 through 08/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00083483	08/09/2019	ABSOLUTE COMMUNICATION SOLUTIONS	01-5890	NETWORK BRIDGES		10,595.63
00083484	08/09/2019	ACCREDITING COMM. FOR SCHOOLS	01-5300	ANNUAL WASC MEMBERSHIP	2,140.00	
				MID-CYCLE VISIT	950.00	3,090.00
00083485	08/09/2019	CAMILLE ALFRED	01-5200	PER DIEM/MILEAGE		380.92
00083486	08/09/2019	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES	487.78	
			01-5899	FIRE EXTINGUISHER MAINT - ALL SITES	58.92	546.70
00083487	08/09/2019	APEX SAW COMPANY	01-4300	Classroom supplies		283.25
00083488	08/09/2019	APPLE COMPUTER, INC.	01-4330	MICROSOFT OFFICE LICENSES		
			01-4400	MACBOOKS		9,315.79
00083489	08/09/2019	AT&T	01-5890	PHONE SERVICES	37.95	
			01-5899	PHONE SERVICES	30.84	
			01-5910	PHONE SERVICES	511.31	580.10
00083490	08/09/2019	B & C TRUEVALUE HOME CENTER	01-4320	maintenance supplies		227.56
00083491	08/09/2019	EMRT LLC DBA BIGCERAMICSTORE	01-9510	Ceramics Supplies		305.48
00083492	08/09/2019	BRADY INDUSTRIES	01-4320	19/20 CUSTODIAL SUPPLIES	4,813.15	
				CUSTODIAL SUPPLIES	3,251.83	
			01-5899	CUSTODIAL SUPPLIES	573.85	8,638.83
00083493	08/09/2019	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		200.00
00083494	08/09/2019	CALIFORNIA ASSOC. FFA ANGIE MILES, FINANCIAL SERVICE	01-5200	MEMBERSHIP		17.00
00083495	08/09/2019	CALIFORNIA FFA CENTER ATTN: GLC REGISTRATION	01-5200	REGISTRATION		580.00
00083496	08/09/2019	CENGAGE LEARNING	01-4100	TEXTBOOKS		24,436.95
00083497	08/09/2019	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,864.56	
			01-5899	WATER AND SEWER - LOYALTON SITES	231.87	4,096.43
00083498	08/09/2019	COMMERCIAL APPLIANCE	01-4320	MAINT. SUPPLIES	194.29	
			13-5600	DISHWASHER REPAIR	152.75	
				FREEZER REPAIR	2,017.95	2,364.99
00083499	08/09/2019	CURRENT ELECTRIC & ALARM, INC.	01-5600	ALARM SERVICE		95.00
00083500	08/09/2019	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	water service		729.50
00083501	08/09/2019	EDGENUITY INC	01-5890	MATH/READING/STAR SERVICES		4,990.00
00083502	08/09/2019	KATHERINE GENASCI	01-5200	HOTEL/MILEAGE		583.48
00083503	08/09/2019	CAROLINE GRIFFIN	01-4350	TRUCK SERVICE		138.82
00083504	08/09/2019	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		200.00
00083505	08/09/2019	RICHARD JAQUEZ	01-9510	MILEAGE		70.35
00083506	08/09/2019	K 12 MANAGEMENT DBA FUELED	01-9510	ONLINE/ISP COURSES		195.00
00083507	08/09/2019	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	2,868.18	
			01-5899	ELECTRIC - LOYALTON SITES	150.15	3,018.33
00083508	08/09/2019	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC	01-4100	TEXTBOOKS		44,100.47

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ESCAPE ONLINE

Checks Dated 08/01/2019 through 08/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00083509	08/09/2019	MIKE MOORE	76-9576	H/W REIMBURSEMENT		821.87
00083510	08/09/2019	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		36.25
00083511	08/09/2019	MR. ROOTER PLUMBING	13-5600	Hydroscrubbing drain line		600.00
00083512	08/09/2019	MYSTERY SCIENCE INC.	01-5890	ONLINE SCIENCE CURRICULUM	499.00	
			01-9330	ONLINE SCIENCE CURRICULUM	998.00	1,497.00
00083513	08/09/2019	NEXVORTEX, INC	01-5899	PHONE SERVICES	26.09	
			01-5910	PHONE SERVICES	391.29	417.38
00083514	08/09/2019	NORTHERN CA SUPERINTENDENTS	Cancelled	MEMBERSHIP		500.00 *
		Cancelled on 08/23/2019				
00083515	08/09/2019	PACIFIC GAS & ELECTRIC COMPANY	01-5510	electrical use		1,649.26
00083516	08/09/2019	PEARSON EDUCATION	01-4100	TEXTBOOKS		1,498.79
00083517	08/09/2019	PERSONNEL CONCEPTS	01-4330	LABOR LAW SUPPLIES		229.34
00083518	08/09/2019	PIONEER ATHLETICS	01-4305	Field Paint		3,070.00
00083519	08/09/2019	POSTMASTER, DOWNIEVILLE	01-5900	Postage		367.00
00083520	08/09/2019	POWERSCHOOL GROUP LLC	01-5890	POWERSCHOOL MAINT/SUPPORT		2,535.28
00083521	08/09/2019	QUILL CORPORATION	01-4330	OFFICE SUPPLIES		101.65
00083522	08/09/2019	RAY MORGAN COMPANY	01-5600	COPIER MAINT.	74.24	
			01-5899	COPIER MAINT.	24.74	98.98
00083523	08/09/2019	RIDDEL ALL AMERICAN SPORTS CORP	01-4305	HELMETS/SHOULDER PADS		1,388.52
00083524	08/09/2019	SCHOOL INNOVATIONS & ACHIEVEMENTS	01-5890	MANDATED COST CONTRACT	3,375.00	
			01-5899	MANDATED COST CONTRACT	1,125.00	4,500.00
00083525	08/09/2019	SCHOOL MATE	01-4300	Planners	386.92	
				Unpaid Sales Tax	18.92-	368.00
00083526	08/09/2019	SCHOOL SERVICES OF CALIFORNIA	01-5890	FISCAL BUDGET SERVICES		3,660.00
00083527	08/09/2019	SCHOOL SPECIALTY	01-4400	chairs	467.44	
				furniture	7,959.02	8,426.46
00083528	08/09/2019	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		56.10
00083529	08/09/2019	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		579.00
00083530	08/09/2019	SIERRA HARDWARE	01-4320	Misc items for maintenance		246.46
00083531	08/09/2019	SIERRA VALLEY HOME CENTER	01-4320	MAINT. SUPPLIES	1,041.82	
				MAINT/CUSTODIAL SUPPLIES	122.72	1,164.54
00083532	08/09/2019	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		15.00
00083533	08/09/2019	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	14,576.00	
			01-5890	TRANSPORTATION	2,083.33	16,659.33
00083534	08/09/2019	STAPLES ADVANTAGE	01-4330	OFFICE SUPPLIES	676.85	

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00083534	08/09/2019	STAPLES ADVANTAGE	01-5899	OFFICE SUPPLIES	225.61	902.46
00083535	08/09/2019	SUPERIOR REGION FFA	01-5200	COLC Registration		360.00
00083536	08/09/2019	TODAY'S CLASSROOM	01-4400	Desks		657.42
00083537	08/09/2019	TRI COUNTY SCHOOLS INS. GR.	01-3901	AUG 19 HEALTH INSURANCE	1,673.00	
			01-5400	PROPERTY/CASUALTY/SELF	71,150.13	
			01-9535	AUG 19 HEALTH INSURANCE	9,174.00	
			76-9576	AUG 19 HEALTH INSURANCE	60,497.24	142,494.37
00083538	08/09/2019	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE		172.60
00083539	08/09/2019	VOYAGER FLEET SYSTEMS INC.	01-4351	Fuel	90.83	
				Fuel for Maintenance	232.37	
			01-5200	FUEL FOR FFA	139.14	
			01-5899	Fuel for Maintenance	15.61	477.95
00083540	08/09/2019	WHITE'S SIERRA STATION, INC	01-5200	BRD MTG LUNCH		47.51
00083541	08/09/2019	WORTHINGTON DIRECT	01-4400	TABLES		1,034.14
00083542	08/09/2019	ALLEN WRIGHT	01-5200	MILEAGE		43.50
00083543	08/28/2019	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		124.61
00083544	08/28/2019	AMERIGAS	01-5540	PROPANE		192.96
00083545	08/28/2019	AT&T	01-5890	PHONE SERVICES	40.15	
			01-5899	PHONE SERVICES	19.87-	
			01-5910	PHONE SERVICES	56.52	76.80
00083546	08/28/2019	B & C TRUEVALUE HOME CENTER	01-4320	maintenance supplies		77.46
00083547	08/28/2019	BSN SPORTS	01-4400	SOCCER SUPPLIES		4,281.88
00083548	08/28/2019	CALIFORNIA ASSOC. FFA ANGIE MILES, FINANCIAL SERVICE	01-5200	National FFA Convention		2,240.00
00083549	08/28/2019	KATIE CAMPBELL	01-4305	AD OFFICE SUPPLIES		43.24
00083550	08/28/2019	MICHELLE CLEMO	01-5200	BUS DRIVER TRAINING		169.48
00083551	08/28/2019	CLIPPER CREEK, INC.	01-6170	CHARGING STATION		6,316.16
00083552	08/28/2019	EASTERN PLUMAS HEALTH CARE	01-5890	EMPLOYMENT PHYSICALS		106.00
00083553	08/28/2019	EDUCATIONAL DESIGN, LLC THE 2 SISTERS	01-5200	TRAINING REGISTRATION		536.00
00083554	08/28/2019	THOMAS JONES	01-5200	STAKEHOLDER MTG SNACKS		32.41
00083555	08/28/2019	LEARNING WITHOUT TEARS	01-4300	INSTRUCTIONAL SUPPLIES		1,288.28
00083556	08/28/2019	NASCO	01-4300	CLASSROOM SUPPLIES		291.51
00083557	08/28/2019	OFFICE DEPOT	01-4301	supplies	63.23	
			01-4330	office supplies	138.84	202.07
00083558	08/28/2019	PEARSON EDUCATION	01-4100	TEXTBOOKS		47,419.65
00083559	08/28/2019	RAY MORGAN COMPANY	01-4330	copier staples	75.40	
			01-5600	COPIER AGREEMENT	6.68	
				COPIER MAINT.	62.75	

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ESCAPE ONLINE

Checks Dated 08/01/2019 through 08/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00083559	08/28/2019	RAY MORGAN COMPANY	01-5600	COPIER MAINT. LHS/LES	44.78	
			01-5899	COPIER MAINT.	20.92	210.53
00083560	08/28/2019	REED'S LOCKSMITHING, INC.	01-4320	KEYS		4.88
00083561	08/28/2019	SCHOOL SPECIALTY	01-4300	storage bins	18.72	
			01-4301	supplies	328.35	
			01-4330	paper supplies	33.51	
			01-4400	white boards	7,017.46	7,398.04
00083562	08/28/2019	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	399.96	
			01-5899	GARBAGE SERVICE	10.88	
			01-9510	GARBAGE SERVICE	374.00	784.84
00083563	08/28/2019	SIMAS FLOOR COMPANY, INC.	01-5600	CARPETING	6,107.78	
			40-6200	CARPETING	10,675.36	16,783.14
00083564	08/28/2019	STN MEDIA GROUP ATTN: SYLVIA ARROYO	01-5200	REGISTRATION		956.00
00083565	08/28/2019	U.S. BANK	01-4330	TONER	84.71	
			01-4400	TABLES	306.65	
				White boards	5,325.93	
			01-5200	HOTEL/RENTAL CAR - POWERSCHOOL	260.50	
				POWERSCHOOL EXPENSES	51.50	
			01-9510	ADOBE PRO SUBSCRIPTION	14.99	
				HOTEL/RENTAL CAR - POWERSCHOOL	1,310.00	
				POWERSCHOOL EXPENSES	4,616.00	11,970.28
00083566	08/28/2019	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE		172.60
00083567	08/28/2019	WHITE'S SIERRA STATION, INC	01-5200	BRD MTG LUNCH		71.59
Total Number of Checks					85	418,207.15

	Count	Amount
Cancel	1	500.00
Net Issue		417,707.15

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	82	342,960.90
13	Cafeteria Fund	2	2,770.70
40	Special Reserve for Capital Ou	1	10,675.36

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 08/01/2019 through 08/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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Fund Summary

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
76	Warrant/Pass Through (payroll)	2	61,319.11
	Total Number of Checks	84	417,726.07
	Less Unpaid Sales Tax Liability		18.92
	Net (Check Amount)		417,707.15

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Position Number	Job Class	Grade Level	Class Size	FTE	Site	Former EE	Vacated Date	Board Agenda Date	Gov Bd Auth to Fill	Gov Bd Approval of Assignment	New EE	Notes:
326	Inst'l Aide Behavior	1-2	18	0.63	LES	Cara Bowling	7/11/2019	9/10/2019			Jamie Stockdale	Request to increase FTE to .88 FTE (3.75 hrs/day to 5.25 hrs/day)
346	Attendant	1	19	0.5	LES	New Position		8/13/2019	Pending			Temporary: Lauren McLeod. Ended 6/14/19
327	Inst'l Aide Noon	K	22	0.88	LES	Stephanie Shelby	5/31/2019	6/11/2019	6/11/2019	Pending	Tammy Richards	
328	Supervisor	All	TBD	0.34	LES	Veronica Vasquez	5/31/2019	7/9/2019	7/9/2019	Pending	Christina Jordan	

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 20-004D

Resolution for Adopting the Gann Limit

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the “Gann Amendment”, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and

WHEREAS, Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the District; and

WHEREAS, Government Code section 7902.1 authorizes this board to increase the District’s appropriations limit to an amount equal to its proceeds of taxes; and

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2018-2019 and 2019-2020 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, this Board does hereby declare that the appropriations in the Budget for the 2018-2019 and 2019-2020 fiscal years do not exceed the limitations imposed by Proposition 4; and

BE IT FURTHER RESOLVED, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board held September 10, 2019 by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____
VACANT: _____

Jenny Gant, Clerk
Sierra-Plumas Joint Unified School District

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,378,956.81		3,378,956.81			3,614,709.09
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	399.66		399.66			412.42
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
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. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	412.42		412.42	410.57		410.57
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)			412.42			410.57
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	17,862.88		17,862.88	0.00		0.00
2. Timber Yield Tax (Object 8022)	90,930.20		90,930.20	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	108.74		108.74	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,572,204.65		2,572,204.65	2,711,525.00		2,711,525.00
5. Unsecured Roll Taxes (Object 8042)	73,474.68		73,474.68	0.00		0.00
6. Prior Years' Taxes (Object 8043)	452.87		452.87	0.00		0.00
7. Supplemental Taxes (Object 8044)	8,889.47		8,889.47	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	76,114.61		76,114.61	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	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)	2,840,038.10	0.00	2,840,038.10	2,711,525.00	0.00	2,711,525.00
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)	2,840,038.10	0.00	2,840,038.10	2,711,525.00	0.00	2,711,525.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
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)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,162,674.00		2,162,674.00	2,597,252.00		2,597,252.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,162,674.00	0.00	2,162,674.00	2,597,252.00	0.00	2,597,252.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,310,936.04		6,310,936.04	6,080,324.00		6,080,324.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	64,675.25		64,675.25	30,000.00		30,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2018-19 Actual			2019-20 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,378,956.81			3,614,709.09
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0319			0.9955
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,614,709.09			3,736,982.95
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,840,038.10			2,711,525.00
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)			49,490.40			49,268.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			774,670.99			1,025,457.95
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			774,670.99			1,025,457.95
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])			37,427.55			18,529.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,877,465.65			2,730,054.50
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)			737,243.44			1,006,928.45
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,877,465.65			
b. State Subventions (Line D8)			737,243.44			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,614,709.09			



Sierra-Plumas Joint Unified School District

Unaudited Actuals 2018/19

September 10, 2019
Thomas Jones/Interim Superintendent

Student Attendance/Enrollment

Attendance:	2013/2014 P2	2014/2015 P2	2015/2016 P2	2016/2017 P2	2017/2018 P2	2018/2019 P2
Downieville Elementary	29.17	27.55	21.29	21.97	24.73	26.42
Downieville Jr. High	5.74	6.77	8.62	9.94	7.33	4.65
Downieville Sr. High	13.86	11.54	11.35	11.69	12.88	18.03
Loyalton Elementary	165.24	168.11	169.86	168.07	189.68	188.18
Loyalton 7-8	42.58	49.22	60.97	56.04	48.75	55.53
Loyalton 9-12	90.97	88.81	86.70	92.71	98.70	102.68
Sierra Pass	3.49	4.20	3.67	.91	.76	.69
District Total	351.05	356.20	362.46	361.34	382.83	396.18
Washoe Students		10.36	11.26	16.70	16.83	12.28
Supplemental Percent	49.34%	46.86%	44.69%	41.19%	39.23%	44.39%
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
Downieville Elementary	29	30	23	23	27	29
Downieville Jr. Sr. High	21	18	20	23	21	28
Loyalton Elementary	172	176	174 (+2TK)	173 (+2TK)	199 (+2TK)	201
Loyalton 7-8 grades	w/LHS	w/LHS	w/LHS	w/LHS	w/LHS	58
Loyalton High	146	143	158	155	157	111
Sierra Pass	9	5	6	2	3	1
District Total	377	372	383	378	407	428

General Fund Form 01:

HIGHLIGHTS

- ❖ Reduced anticipated deficit spend from approx. <\$570,764> to <\$192,656>.
- ❖ Approved to receive NCUAQMD grant award for two new Electric Buses and Infrastructure.
- ❖ Cafeteria contribution from General fund reduced from approx. \$78,590 to \$68,867.

Ending Fund Balance (SACS Fund 01, page 2.E & 2.F.)

Net decrease in operating fund balance is <\$192,656> for an ending fund balance of **\$3,592,740**.

Beginning Funding Balance 7/01/2018: \$ 3,785,396

Net decrease in Fund Balance: **<\$ 192,656>**

Ending Fund Balance: 6/30/2019: \$ 3,592,740

Components of Ending Fund Balance 2018-2019

- 1) Revolving Cash: \$ 3,900
- 2) Restricted: \$ 49,190
- 3) OPEB: \$ 577,975
- 4) REU: \$ 650,000
- 5) Unassigned: \$2,311,675

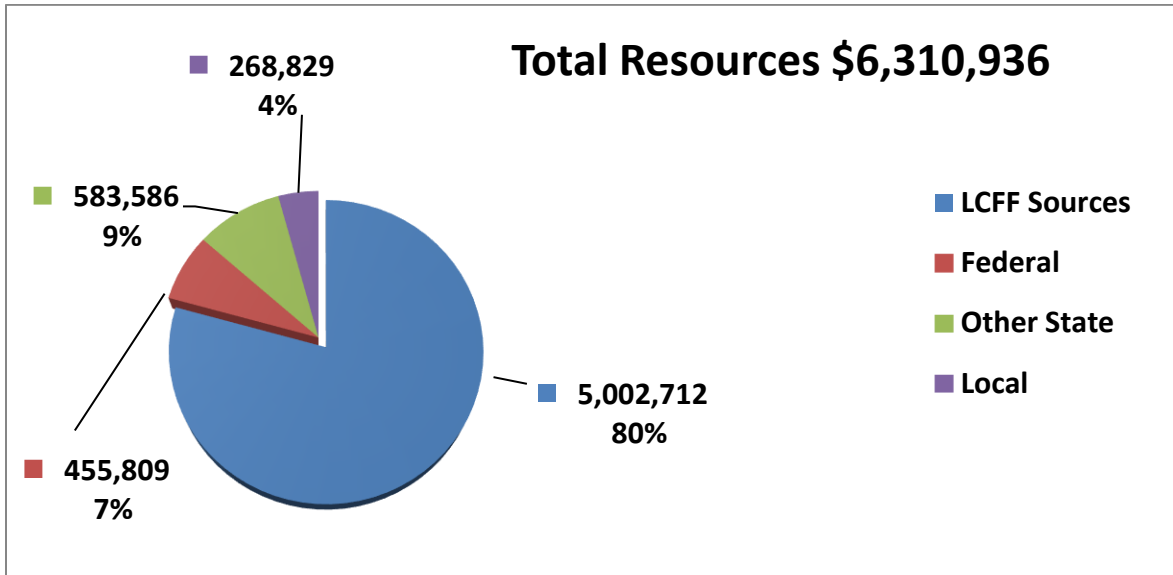


REVENUE

Local Control Funding Formula

District's students are funded by grade level per ADA. In addition to the base rate, additional funding is provided for K-3 students and 9-12 students for Career Technical Education as well as supplemental funds for unduplicated students. Entitlement factors are as follows:

Unduplicated as % of Enrollment		Base Grade Span	Grade Span Adjust	Supplemental
Grades TK-3	ADA	7,459	776	20% of BGS X UndupCo unt of 44.39%
Grades 4-6	ADA	7,571		
Grades 7-8	ADA	7,796		
Grades 9-12	ADA	9,034	235	
Transportation Add-on of \$488,250				
GAP funding 100%				

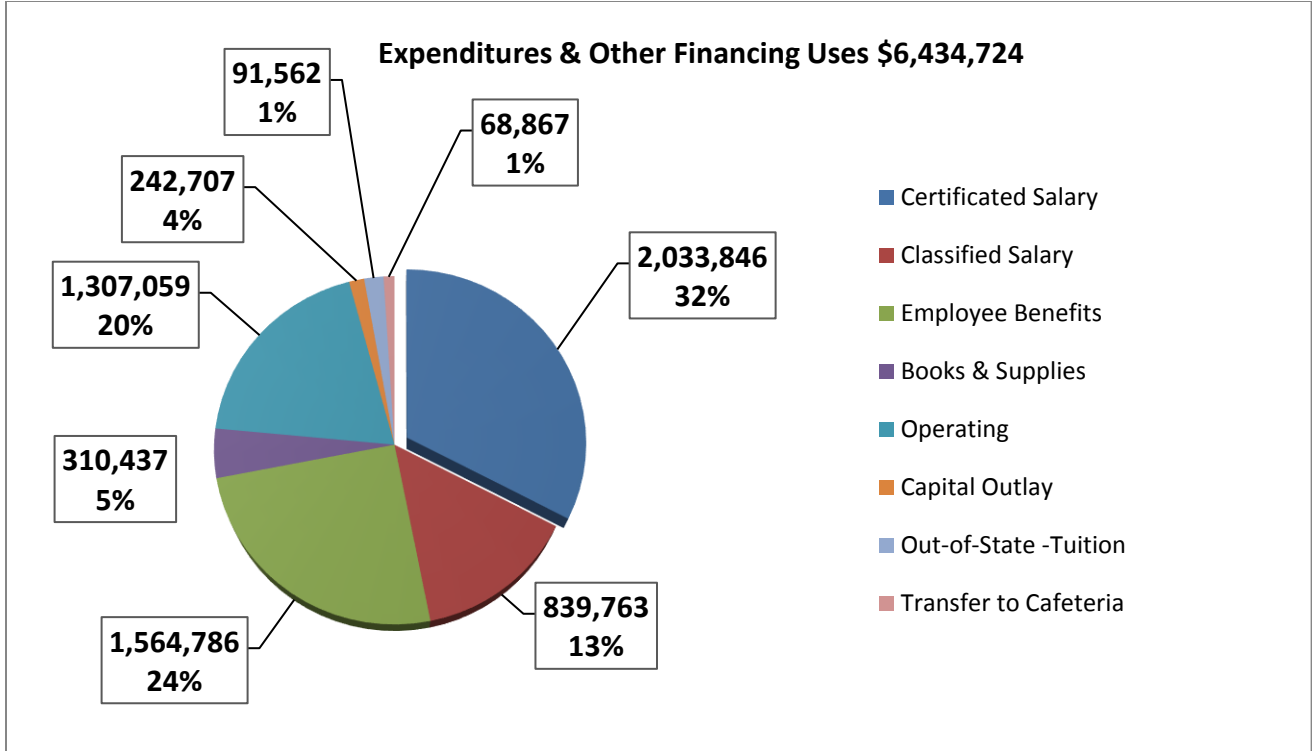


The chart below compares revenue for 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 unaudited actuals and 2019-2020 budget.

Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Budget
LCFF	\$4,419,316	\$4,299,198	\$4,375,086	\$4,916,472	\$5,002,712	\$5,308,777
Federal	565,412	604,894	196,433	472,237	455,809	206,021
Other State	94,836	444,480	713,839	475,650	583,586	305,138
Local	281,902	266,170	279,181	331,704	268,829	260,388
T/I State Fac. Fund	269,468					
Sale of Real Property	25,001					
Total	\$5,655,935	\$5,614,742	\$5,564,539	\$6,196,063	\$6,310,936	\$6,080,324



Expenditures and Financing Uses



The chart below compares expenditures for 2014-2015, 2015-2016, 2016-2017, 2017-2018 actuals, 2018-2019 unaudited actuals and 2019-2020 budget.

Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Unaudited Actuals	2019-2020 Budget
Certificated	\$1,744,583	\$1,848,600	\$1,831,519	\$1,916,767	\$2,033,846	\$2,479,872
Classified	723,775	767,144	782,399	836,866	839,763	920,394
Benefits	1,032,537	1,203,603	1,263,241	1,468,967	1,609,349	1,538,532
Books & Supplies	220,063	313,314	324,936	268,387	310,436	454,390
Services & Operating	909,514	837,008	999,441	1,134,748	1,307,059	1,364,973
Capital Outlay	158,599	73,022	266,139	82,126	242,707	208,768
Outgo to Washoe	\$88,000	104,403	105,954	104,450	91,562	104,450
Trfr to Special Reserve	37,193			230,000	-0-	
Trfr to Cafeteria	112,888	47,368	56,453	58,692	68,867	85,550
Trfr to Capital Projects		41,048	275,000	-0-	-0-	-0-
Total	\$5,027,152	5,235,510	5,905,083	\$6,101,003	\$6,503,589	\$7,156,929



- Transportation
 - Home-to-School transportation agreement with Plumas Unified has saved the district over \$300,000 each of the last three years. However, the law requires that LEA's spend as much on home-to-school as they did in fiscal year 2013-14 or up to LCFF state transportation allocation. Maintenance of Effort is NOT met.

<u>Home-to-School Cost</u>	
▪ Sierra Transportation, DVL	\$184,000
▪ In-House/LYTN	<u>\$174,841</u>
	\$358,841
▪ LCFF allocation	\$488,250



- Classroom Compensation, Form CEA, per Ed Code 41374
 - Minimum percent of current cost expended for classroom is 55%: District's is 57.94%

- Debt
 - Net Pension Liability: \$ 577,975 FYE 6/30/2018
 - Net OPEB obligation: \$ 577,975
 - Compensated Absences: \$ 13,424

- Indirect Cost Preliminary Rate:
 - Fiscal Year 2016-2017: 3.43%
 - Fiscal Year 2017-2018: 3.14%
 - Fiscal Year 2018-2019: 3.92%
 - Fiscal Year 2019-2020: 5.22%
 - Fiscal Year 2020-2021: 6.13% proposed

- Lottery:
 - NonProp20
 - Funded at \$153 per ADA
 - Computers and technology material
 - Technology contracted services
 - PowerSchool training
 - Field trip transportation
 - Prop20
 - Funded at \$54 ADA
 - Instructional textbooks

- No Child Left Behind Maintenance of Effort (MOE)
 - Required effort: \$11,648.35
 - Expenditure per ADA \$13,834.40 MOE Met

Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total				
Year:		18/19	18/19	Pos (Neg)	%	18/19	18/19	Pos (Neg)	%	18/19	18/19	Pos (Neg)	%	
Period:		Estimated	Unaudited			Estimated	Unaudited			Estimated	Unaudited			
		Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change	
Revenues														
	LCFF	8010-8099	4,999,425	5,002,712	3,287	0.07%	-	-	-	4,999,425	5,002,712	3,287	0.07%	
	Federal Revenues	8100-8299	295,354	326,115	30,761	10.41% 1	126,021	129,694	3,673	2.91%	421,375	455,809	34,434	8.17%
	State Revenues	8300-8599	147,923	161,307	13,384	9.05%	224,694	422,279	197,585	87.94% 8	372,617	583,586	210,969	56.62%
	Local Revenues	8600-8799	243,784	267,479	23,695	9.72%	16,604	1,350	(15,254)	-91.87% 9	260,388	268,829	8,441	3.24%
	Total Revenues		5,686,486	5,757,613	71,127	1.25%	367,319	553,323	186,004	50.64%	6,053,805	6,310,936	257,131	4.25%
Expenditures														
	Certificated Salaries	1000-1999	1,897,448	1,947,794	50,346	2.65%	113,989	86,052	(27,937)	-24.51% 10	2,011,437	2,033,846	22,409	1.11%
	Classified Salaries	2000-2999	809,857	766,555	(43,302)	-5.35%	72,112	73,208	1,096	1.52%	881,969	839,763	(42,206)	-4.79%
	Benefits & Taxes	3000-3999	1,228,393	1,237,810	9,417	0.77%	222,592	371,539	148,947	66.91% 11	1,450,985	1,609,349	158,364	10.91%
	Materials & Supplies	4000-4999	349,229	260,088	(89,141)	-25.53% 2	68,131	50,349	(17,782)	-26.10% 12	417,360	310,437	(106,923)	-25.62%
	Operating Expenditure	5000-5999	1,294,567	1,234,543	(60,024)	-4.64%	124,097	72,516	(51,581)	-41.57% 13	1,418,664	1,307,059	(111,605)	-7.87%
	Capital Outlay	6000-6599	106,782	88,341	(18,441)	-17.27% 3	154,332	154,366	34	0.02%	261,114	242,707	(18,407)	-7.05%
	Other Outgo	7100-7299, 7400-7499	104,450	91,563	(12,887)	-12.34% 4	-	-	-	-	104,450	91,563	(12,887)	-12.34%
	Other Outgo	7300-7399	(4,640)	(10,359)	(5,719)	123.25% 5	4,640	10,359	5,719	123.25% 5	-	-	-	-
	Total Expenditures		5,786,086	5,616,335	(169,751)	-2.93%	759,893	818,389	58,496	7.70%	6,545,979	6,434,724	(111,255)	-1.70%
	Rev less Exp		(99,600)	141,278	240,878	-241.85%	(392,574)	(265,066)	127,508	-32.48%	(492,174)	(123,788)	368,386	-74.85%
Other Sources/Uses														
	Transfers In	8910-8979	-	-	-	-	-	-	-	-	-	-	-	
	Contributions	8980-8999	(268,665)	(190,348)	78,317	-29.15% 6	268,665	190,348	(78,317)	-29.15% 6	-	-	-	
	Transfers Out	7610-7699	78,590	68,867	(9,723)	-12.37% 7	-	-	-	78,590	68,867	(9,723)	-12.37%	
	Total Other Sources		(347,255)	(259,215)	88,040	-25.35%	268,665	190,348	(78,317)	-29.15%	(78,590)	(68,867)	9,723	-12.37%
	Change in Fund Bal		(446,855)	(117,937)	328,918	-73.61%	(123,909)	(74,718)	49,191	-39.70%	(570,764)	(192,655)	378,109	-66.25%
	Beg Fund Bal		3,661,488	3,661,488	-	0.00%	123,909	123,909	-	0.00%	3,785,397	3,785,397	-	0.00%
	Adjustments		-	-	-	-	-	-	-	-	-	-	-	
	Adj Beg Fund Bal		3,661,488	3,661,488	-	0.00%	123,909	123,909	-	0.00%	3,785,397	3,785,397	-	0.00%
	End Fund Bal		3,214,633	3,543,551	328,918	10.23%	-	49,191	49,191	-	3,214,633	3,592,742	378,109	11.76%
	Non Spendable		3,400	3,900	-	-	-	-	-	3,400	3,900	-	-	
	Restricted		-	-	-	-	-	49,191	49,191	-	49,191	49,191	-	
	Committed - OPEB		577,975	577,975	-	0.00%	-	-	-	577,975	577,975	-	0.00%	
	Assigned - Unduplicated Pupil		267,899	-	(267,899)	-100.00%	-	-	-	267,899	-	(267,899)	-100.00%	
	REU		660,000	650,000	(10,000)	-1.52%	-	-	-	660,000	650,000	(10,000)	-1.52%	
	Unassigned		1,705,359	2,311,676	596,817	35.00%	-	-	-	1,705,359	2,311,676	596,817	35.00%	

REU is: 10.0% 10.0%

1	Unrestricted revenue increased for Forest Reserve approx \$31k
2	Unrestricted Materials & Supplies for District Office reduced approx <\$101k>, reduced for DVL Elem approx <\$2k>, increased for DVL HS approx \$2,800, increased for LHS approx \$16k, reduced Sierraville Elem School approx <\$2k>, reduced continuation approx <\$2,500>.
3	Unrestricted Capital Outlay for equipment reduced approx <\$3,500>, equipment replacement reduced approx. <\$15k>.
4	Unrestricted Out of State tuition costs reduced approx. <\$13k>.
5	Unrestricted/Restricted Indirect Costs/Direct Support increased approx \$5,700.
6	Unrestricted/Restricted Contributions reduced to Title I approx <\$7k>, increased to Teacher Quality approx \$3k, increased to Small Rural Schools approx \$2k, increased to Prop 39 approx \$4k, reduced to CTEIG approx <\$41k>, reduced to Ag Voc Ed approx <\$22k>, reduced to Music program approx <\$17k>.
7	Unrestricted transfer out to Cafeteria reduced approx <\$9,800>.
8	Restricted State Revenues increased for Lottery approx \$15k, increased approx \$43k for CTEIG, reduced for Low Performing block grant approx <\$21k>, increased approx \$160k for STRS/PERS on Behalf.
9	Restricted Local Revenues increased approx \$1,400 for MicroSoft Tech, reduced approx <\$1,600> for FRC Career Tech and reduced approx <\$15k> for Music program
10	Restricted Certificated salaries expenditures reduced approx <\$27k> for Music program, expenditures reduced for Small Rural Schools approx <\$500>, expenditures increased approx \$1,500 for Agt Voc Ed Substitutes, CTEIG salaries increased approx \$1k, Title I salaries reduced approx <\$2,700>.
11	Restricted Benefits expenditures reduced for Title I approx <\$6k>, increased due to STRS/PERS on Behalf approx \$160k and reduced approx <\$5,500> for Music program.
12	Restricted Materials & Supplies expenditures reduced for Lottery approx <\$6,500>, reduced approx <\$11k> for Ag Voc Ed, increased approx \$1,500 for MicroSoft Tec, increased approx \$1,000 for SUMS, reduced approx
13	Restricted Operating Expenditures increased in Title I approx \$3,500, increased in Teacher Quality approx \$3k, increased in Small Rural Schools approx \$4,500, reduced in Ag Voc Ed approx <\$13,500>, reduced in Low Performing Block Grant approx <\$44k>, reduced in SUMS approx <\$3,500> and expenditures reduced in FRC Career Tech approx <\$1,500>.
14	
15	
16	
17	
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
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		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
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	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,002,712.10	0.00	5,002,712.10	5,308,777.00	0.00	5,308,777.00	6.1%
2) Federal Revenue		8100-8299	326,114.78	129,693.84	455,808.62	80,000.00	126,021.00	206,021.00	-54.8%
3) Other State Revenue		8300-8599	161,307.43	422,279.16	583,586.59	79,449.00	225,689.00	305,138.00	-47.7%
4) Other Local Revenue		8600-8799	267,478.99	1,349.74	268,828.73	243,784.00	16,604.00	260,388.00	-3.1%
5) TOTAL, REVENUES			5,757,613.30	553,322.74	6,310,936.04	5,712,010.00	368,314.00	6,080,324.00	-3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,947,794.12	86,051.60	2,033,845.72	2,284,240.00	195,632.00	2,479,872.00	21.9%
2) Classified Salaries		2000-2999	766,555.38	73,207.80	839,763.18	839,285.00	81,109.00	920,394.00	9.6%
3) Employee Benefits		3000-3999	1,237,810.14	371,539.44	1,609,349.58	1,275,525.00	263,007.00	1,538,532.00	-4.4%
4) Books and Supplies		4000-4999	260,088.36	50,348.53	310,436.89	409,229.00	45,161.00	454,390.00	46.4%
5) Services and Other Operating Expenditures		5000-5999	1,234,543.22	72,515.98	1,307,059.20	1,292,500.00	72,473.00	1,364,973.00	4.4%
6) Capital Outlay		6000-6999	88,341.09	154,366.38	242,707.47	192,782.00	15,986.00	208,768.00	-14.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	91,562.58	0.00	91,562.58	104,450.00	0.00	104,450.00	14.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,359.46)	10,359.46	0.00	(11,642.00)	11,642.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,616,335.43	818,389.19	6,434,724.62	6,386,369.00	685,010.00	7,071,379.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			141,277.87	(265,066.45)	(123,788.58)	(674,359.00)	(316,696.00)	(991,055.00)	700.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	68,867.46	0.00	68,867.46	85,550.00	0.00	85,550.00	24.2%
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	(190,347.69)	190,347.69	0.00	(316,696.00)	316,696.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(259,215.15)	190,347.69	(68,867.46)	(402,246.00)	316,696.00	(85,550.00)	24.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(117,937.28)	(74,718.76)	(192,656.04)	(1,076,605.00)	0.00	(1,076,605.00)	458.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,661,487.68	123,909.13	3,785,396.81	3,543,550.40	49,190.37	3,592,740.77	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,661,487.68	123,909.13	3,785,396.81	3,543,550.40	49,190.37	3,592,740.77	-5.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,661,487.68	123,909.13	3,785,396.81	3,543,550.40	49,190.37	3,592,740.77	-5.1%
2) Ending Balance, June 30 (E + F1e)			3,543,550.40	49,190.37	3,592,740.77	2,466,945.40	49,190.37	2,516,135.77	-30.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,400.00	0.00	3,400.00	-12.8%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	49,190.37	49,190.37	0.00	49,190.37	49,190.37	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	577,975.00	0.00	577,975.00	583,191.00	0.00	583,191.00	0.9%
OPEB	0000	9760	577,975.00		577,975.00				
OPEB	0000	9760				583,191.00		583,191.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	150,000.00	0.00	150,000.00	New
Deferred Maintenance	0000	9780				150,000.00		150,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	650,000.00	0.00	650,000.00	715,000.00	0.00	715,000.00	10.0%
Unassigned/Unappropriated Amount		9790	2,311,675.40	0.00	2,311,675.40	1,015,354.40	0.00	1,015,354.40	-56.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,906,103.26	28,618.76	3,934,722.02				
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	3,900.00	0.00	3,900.00				
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	2,093.15	0.00	2,093.15				
4) Due from Grantor Government		9290	17,791.69	33,006.43	50,798.12				
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	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,929,888.10	61,625.19	3,991,513.29				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	386,337.70	12,434.82	398,772.52				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			386,337.70	12,434.82	398,772.52				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,543,550.40	49,190.37	3,592,740.77				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,973,858.00	0.00	1,973,858.00	2,200,482.00	0.00	2,200,482.00	11.5%
Education Protection Account State Aid - Current Year		8012	188,816.00	0.00	188,816.00	396,770.00	0.00	396,770.00	110.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	17,862.88	0.00	17,862.88	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	90,930.20	0.00	90,930.20	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	108.74	0.00	108.74	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	2,572,204.65	0.00	2,572,204.65	2,711,525.00	0.00	2,711,525.00	5.4%
Unsecured Roll Taxes		8042	73,474.68	0.00	73,474.68	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	452.87	0.00	452.87	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	8,889.47	0.00	8,889.47	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	76,114.61	0.00	76,114.61	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,002,712.10	0.00	5,002,712.10	5,308,777.00	0.00	5,308,777.00	6.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,002,712.10	0.00	5,002,712.10	5,308,777.00	0.00	5,308,777.00	6.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	326,114.78	0.00	326,114.78	80,000.00	0.00	80,000.00	-75.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		81,892.00	81,892.00		80,086.00	80,086.00	-2.2%
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		12,685.00	12,685.00		12,472.00	12,472.00	-1.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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		0.00	0.00			0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00			10,000.00	0.0%
Other NCLB / Every Student Succeeds Act	5630	8290		10,000.00	10,000.00			10,000.00	0.0%
Career and Technical Education	3500-3599	8290		3,087.00	3,087.00			3,087.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	22,029.84	22,029.84	0.00	20,376.00	20,376.00	-7.5%
TOTAL, FEDERAL REVENUE			326,114.78	129,693.84	455,808.62	80,000.00	126,021.00	206,021.00	-54.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		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	87,211.00	0.00	87,211.00	17,020.00	0.00	17,020.00	-80.5%
Lottery - Unrestricted and Instructional Materials		8560	74,096.43	35,928.04	110,024.47	62,429.00	21,912.00	84,341.00	-23.3%
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	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		43,550.12	43,550.12			0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	0.00	342,801.00	342,801.00	0.00	203,777.00	203,777.00	-40.6%
TOTAL, OTHER STATE REVENUE			161,307.43	422,279.16	583,586.59	79,449.00	225,689.00	305,138.00	-47.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,196.50	0.00	6,196.50	6,500.00	0.00	6,500.00	4.9%
Interest		8660	64,675.25	0.00	64,675.25	30,000.00	0.00	30,000.00	-53.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	164,756.08	0.00	164,756.08	207,284.00	0.00	207,284.00	25.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	31,851.16	1,349.74	33,200.90	0.00	16,604.00	16,604.00	-50.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			267,478.99	1,349.74	268,828.73	243,784.00	16,604.00	260,388.00	-3.1%
TOTAL, REVENUES			5,757,613.30	553,322.74	6,310,936.04	5,712,010.00	368,314.00	6,080,324.00	-3.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,703,842.16	86,051.60	1,789,893.76	2,031,560.00	195,632.00	2,227,192.00	24.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	243,951.96	0.00	243,951.96	252,680.00	0.00	252,680.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,947,794.12	86,051.60	2,033,845.72	2,284,240.00	195,632.00	2,479,872.00	21.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	125,573.83	73,207.80	198,781.63	134,818.00	81,109.00	215,927.00	8.6%
Classified Support Salaries		2200	400,129.19	0.00	400,129.19	421,269.00	0.00	421,269.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	90,155.04	0.00	90,155.04	89,367.00	0.00	89,367.00	-0.9%
Clerical, Technical and Office Salaries		2400	140,254.25	0.00	140,254.25	182,862.00	0.00	182,862.00	30.4%
Other Classified Salaries		2900	10,443.07	0.00	10,443.07	10,969.00	0.00	10,969.00	5.0%
TOTAL, CLASSIFIED SALARIES			766,555.38	73,207.80	839,763.18	839,285.00	81,109.00	920,394.00	9.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	290,919.28	270,314.07	561,233.35	379,681.00	173,459.00	553,140.00	-1.4%
PERS		3201-3202	115,620.11	57,141.50	172,761.61	147,514.00	15,943.00	163,457.00	-5.4%
OASDI/Medicare/Alternative		3301-3302	84,904.28	6,779.37	91,683.65	93,830.00	9,207.00	103,037.00	12.4%
Health and Welfare Benefits		3401-3402	631,602.67	32,508.27	664,110.94	560,637.00	55,933.00	616,570.00	-7.2%
Unemployment Insurance		3501-3502	1,434.66	79.59	1,514.25	1,561.00	140.00	1,701.00	12.3%
Workers' Compensation		3601-3602	79,286.56	4,716.64	84,003.20	92,302.00	8,325.00	100,627.00	19.8%
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	34,042.58	0.00	34,042.58	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,237,810.14	371,539.44	1,609,349.58	1,275,525.00	263,007.00	1,538,532.00	-4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	17,285.36	1,690.73	18,976.09	130,000.00	21,912.00	151,912.00	700.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	250.00	500.00	750.00	New
Materials and Supplies		4300	166,382.03	17,853.37	184,235.40	197,404.00	22,370.00	219,774.00	19.3%
Noncapitalized Equipment		4400	76,420.97	30,804.43	107,225.40	81,575.00	379.00	81,954.00	-23.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			260,088.36	50,348.53	310,436.89	409,229.00	45,161.00	454,390.00	46.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	159,000.00	0.00	159,000.00	199,912.00	0.00	199,912.00	25.7%
Travel and Conferences		5200	40,911.74	26,585.91	67,497.65	34,961.00	25,060.00	60,021.00	-11.1%
Dues and Memberships		5300	8,963.13	0.00	8,963.13	11,754.00	0.00	11,754.00	31.1%
Insurance		5400 - 5450	58,404.05	0.00	58,404.05	60,000.00	0.00	60,000.00	2.7%
Operations and Housekeeping Services		5500	204,009.55	1,743.06	205,752.61	225,794.00	3,982.00	229,776.00	11.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,115.85	667.88	123,783.73	105,450.00	1,108.00	106,558.00	-13.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	627,693.10	43,519.13	671,212.23	641,129.00	42,323.00	683,452.00	1.8%
Communications		5900	12,445.80	0.00	12,445.80	13,500.00	0.00	13,500.00	8.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,234,543.22	72,515.98	1,307,059.20	1,292,500.00	72,473.00	1,364,973.00	4.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	10,500.00	0.00	10,500.00	New
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	0.00	0.00	10,500.00	0.00	10,500.00	New
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	88,341.09	50,534.38	138,875.47	91,782.00	15,986.00	107,768.00	-22.4%
Equipment Replacement		6500	0.00	103,832.00	103,832.00	80,000.00	0.00	80,000.00	-23.0%
TOTAL, CAPITAL OUTLAY			88,341.09	154,366.38	242,707.47	192,782.00	15,986.00	208,768.00	-14.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	91,562.58	0.00	91,562.58	104,450.00	0.00	104,450.00	14.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			91,562.58	0.00	91,562.58	104,450.00	0.00	104,450.00	14.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,359.46)	10,359.46	0.00	(11,642.00)	11,642.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,359.46)	10,359.46	0.00	(11,642.00)	11,642.00	0.00	0.0%
TOTAL, EXPENDITURES			5,616,335.43	818,389.19	6,434,724.62	6,386,369.00	685,010.00	7,071,379.00	9.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	68,867.46	0.00	68,867.46	85,550.00	0.00	85,550.00	24.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,867.46	0.00	68,867.46	85,550.00	0.00	85,550.00	24.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(190,347.69)	190,347.69	0.00	(316,696.00)	316,696.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(190,347.69)	190,347.69	0.00	(316,696.00)	316,696.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(259,215.15)	190,347.69	(68,867.46)	(402,246.00)	316,696.00	(85,550.00)	24.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,002,712.10	0.00	5,002,712.10	5,308,777.00	0.00	5,308,777.00	6.1%
2) Federal Revenue		8100-8299	326,114.78	129,893.84	455,808.62	80,000.00	126,021.00	206,021.00	-54.8%
3) Other State Revenue		8300-8599	161,307.43	422,279.16	583,586.59	79,449.00	225,689.00	305,138.00	-47.7%
4) Other Local Revenue		8600-8799	267,478.99	1,349.74	268,828.73	243,784.00	16,604.00	260,388.00	-3.1%
5) TOTAL, REVENUES			5,757,613.30	553,322.74	6,310,936.04	5,712,010.00	368,314.00	6,080,324.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,824,608.42	580,155.94	3,404,764.36	3,200,769.00	625,714.00	3,826,483.00	12.4%
2) Instruction - Related Services	2000-2999		629,732.75	69,003.27	698,736.02	782,072.00	42,227.00	824,299.00	18.0%
3) Pupil Services	3000-3999		374,537.34	4,176.00	378,713.34	513,610.00	0.00	513,610.00	35.6%
4) Ancillary Services	4000-4999		73,774.57	1,056.08	74,830.65	85,559.00	650.00	86,209.00	15.2%
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		773,424.75	43,175.84	816,600.59	766,579.00	12,437.00	779,016.00	-4.6%
8) Plant Services	8000-8999		848,695.02	120,822.06	969,517.08	933,330.00	3,982.00	937,312.00	-3.3%
9) Other Outgo	9000-9999	Except 7600-7699	91,562.58	0.00	91,562.58	104,450.00	0.00	104,450.00	14.1%
10) TOTAL, EXPENDITURES			5,616,335.43	818,389.19	6,434,724.62	6,388,369.00	685,010.00	7,071,379.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)									
			141,277.87	(265,066.45)	(123,788.58)	(674,359.00)	(316,696.00)	(991,055.00)	700.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	68,867.46	0.00	68,867.46	85,550.00	0.00	85,550.00	24.2%
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	(190,347.69)	190,347.69	0.00	(316,696.00)	316,696.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(259,215.15)	190,347.69	(68,867.46)	(402,246.00)	316,696.00	(85,550.00)	24.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(117,937.28)	(74,718.76)	(192,656.04)	(1,076,605.00)	0.00	(1,076,605.00)	458.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,661,487.68	123,909.13	3,785,396.81	3,543,550.40	49,190.37	3,592,740.77	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,661,487.68	123,909.13	3,785,396.81	3,543,550.40	49,190.37	3,592,740.77	-5.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,661,487.68	123,909.13	3,785,396.81	3,543,550.40	49,190.37	3,592,740.77	-5.1%
2) Ending Balance, June 30 (E + F1e)			3,543,550.40	49,190.37	3,592,740.77	2,466,945.40	49,190.37	2,516,135.77	-30.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,400.00	0.00	3,400.00	-12.8%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	49,190.37	49,190.37	0.00	49,190.37	49,190.37	0.0%
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	577,975.00	0.00	577,975.00	583,191.00	0.00	583,191.00	0.9%
OPEB	0000	9760	577,975.00		577,975.00				
OPEB	0000	9760				583,191.00		583,191.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	150,000.00	0.00	150,000.00	New
Deferred Maintenance	0000	9780				150,000.00		150,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	650,000.00	0.00	650,000.00	715,000.00	0.00	715,000.00	10.0%
Unassigned/Unappropriated Amount		9790	2,311,675.40	0.00	2,311,675.40	1,015,354.40	0.00	1,015,354.40	-56.1%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	21,251.29	21,251.29
7510	Low-Performing Students Block Grant	21,737.00	21,737.00
9010	Other Restricted Local	6,202.08	6,202.08
Total, Restricted Balance		49,190.37	49,190.37

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	87,556.01	82,500.00	-5.8%
3) Other State Revenue		8300-8599	9,930.48	5,850.00	-41.1%
4) Other Local Revenue		8600-8799	18,553.40	20,950.00	12.9%
5) TOTAL, REVENUES			116,039.89	109,300.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	77,923.58	80,498.00	3.3%
3) Employee Benefits		3000-3999	40,033.70	38,574.00	-3.6%
4) Books and Supplies		4000-4999	61,853.75	68,591.00	10.9%
5) Services and Other Operating Expenditures		5000-5999	5,096.32	7,187.00	41.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			184,907.35	194,850.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(68,867.46)	(85,550.00)	24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,867.46	85,550.00	24.2%
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			68,867.46	85,550.00	24.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(15,516.20)		
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	17,494.32		
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			1,978.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,978.12		
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			1,978.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	78,772.01	68,500.00	-13.0%
Donated Food Commodities		8221	8,784.00	14,000.00	59.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			87,556.01	82,500.00	-5.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,221.48	5,850.00	-6.0%
All Other State Revenue		8590	3,709.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,930.48	5,850.00	-41.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	18,553.40	20,950.00	12.9%
Leases and Rentals		8650	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%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,553.40	20,950.00	12.9%
TOTAL, REVENUES			116,039.89	109,300.00	-5.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	77,923.58	80,498.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			77,923.58	80,498.00	3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,380.02	12,654.00	-12.0%
OASDI/Medicare/Alternative		3301-3302	5,763.37	5,951.00	3.3%
Health and Welfare Benefits		3401-3402	17,536.60	17,537.00	0.0%
Unemployment Insurance		3501-3502	38.94	40.00	2.7%
Workers' Compensation		3601-3602	2,314.77	2,392.00	3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,033.70	38,574.00	-3.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,298.13	9,011.00	-12.5%
Noncapitalized Equipment		4400	2,343.23	5,000.00	113.4%
Food		4700	49,212.39	54,580.00	10.9%
TOTAL, BOOKS AND SUPPLIES			61,853.75	68,591.00	10.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	710.00	New
Dues and Memberships		5300	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	4,666.09	4,000.00	-14.3%
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	430.23	2,056.00	377.9%
Communications		5900	0.00	421.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,096.32	7,187.00	41.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			184,907.35	194,850.00	5.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	68,867.46	85,550.00	24.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,867.46	85,550.00	24.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			68,867.46	85,550.00	24.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	87,556.01	82,500.00	-5.8%
3) Other State Revenue		8300-8599	9,930.48	5,850.00	-41.1%
4) Other Local Revenue		8600-8799	18,553.40	20,950.00	12.9%
5) TOTAL, REVENUES			116,039.89	109,300.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		184,907.35	194,850.00	5.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			184,907.35	194,850.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,867.46)	(85,550.00)	24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,867.46	85,550.00	24.2%
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			68,867.46	85,550.00	24.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	98,019.66	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	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			98,019.66	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,019.66)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,019.66)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,811.46	129,791.80	-43.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,811.46	129,791.80	-43.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,811.46	129,791.80	-43.0%
2) Ending Balance, June 30 (E + F1e)			129,791.80	129,791.80	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			129,791.80	129,791.80	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	129,791.80		
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			129,791.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			129,791.80		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	98,019.66	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			98,019.66	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			98,019.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		98,019.66	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			98,019.66	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(98,019.66)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,019.66)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,811.46	129,791.80	-43.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,811.46	129,791.80	-43.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,811.46	129,791.80	-43.0%
2) Ending Balance, June 30 (E + F1e)			129,791.80	129,791.80	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			129,791.80	129,791.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	129,791.80	129,791.80
Total, Restricted Balance		129,791.80	129,791.80

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	191,534.34	9,000.00	-95.3%
5) TOTAL, REVENUES			191,534.34	9,000.00	-95.3%
B. EXPENSES					
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 Expenses		5000-5999	0.00	9,000.00	New
6) Depreciation		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, EXPENSES			0.00	9,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			191,534.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			191,534.34	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	189,664.57	381,198.91	101.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,664.57	381,198.91	101.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			189,664.57	381,198.91	101.0%
2) Ending Net Position, June 30 (E + F1e)			381,198.91	381,198.91	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	381,198.91	381,198.91	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,850.51		
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	348,348.40		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			387,198.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	6,000.00		
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			381,198.91		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,175.54	9,000.00	-31.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	178,358.80	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			191,534.34	9,000.00	-95.3%
TOTAL, REVENUES			191,534.34	9,000.00	-95.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	9,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	9,000.00	New
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	9,000.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	191,534.34	9,000.00	-95.3%
5) TOTAL, REVENUES			191,534.34	9,000.00	-95.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	9,000.00	New
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	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	9,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			191,534.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			191,534.34	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	189,664.57	381,198.91	101.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,664.57	381,198.91	101.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			189,664.57	381,198.91	101.0%
2) Ending Net Position, June 30 (E + F1e)			381,198.91	381,198.91	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	381,198.91	381,198.91	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	396.43	396.43	396.43	396.18	396.18	396.18
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	396.43	396.43	396.43	396.18	396.18	396.18
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	3.46	3.46	3.46	2.12	2.12	2.12
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]	12.53	12.53	12.53	12.27	12.27	12.27
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.99	15.99	15.99	14.39	14.39	14.39
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	412.42	412.42	412.42	410.57	410.57	410.57
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	396.43	396.43	396.43	396.18	396.18	396.18
b. Special Education-Special Day Class	3.46	3.46	3.46	2.12	2.12	2.12
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]	12.53	12.53	12.53	12.27	12.27	12.27
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	412.42	412.42	412.42	410.57	410.57	410.57
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	412.42	412.42	412.42	410.57	410.57	410.57
4. Adults In Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	157,192.00	0.00	157,192.00	0.00	0.00	157,192.00
Capital assets being depreciated:						
Land Improvements	382,050.74		382,050.74			382,050.74
Buildings	8,770,545.00		8,770,545.00			8,770,545.00
Equipment	916,808.00		916,808.00	132,963.00		1,049,771.00
Total capital assets being depreciated	10,069,403.74	0.00	10,069,403.74	132,963.00	0.00	10,202,366.74
Accumulated Depreciation for:						
Land Improvements	(99,483.00)		(99,483.00)		25,720.00	(125,203.00)
Buildings	(4,971,973.00)		(4,971,973.00)		255,091.00	(5,227,064.00)
Equipment	(738,827.00)		(738,827.00)		70,304.00	(809,131.00)
Total accumulated depreciation	(5,810,283.00)	0.00	(5,810,283.00)	0.00	351,115.00	(6,161,398.00)
Total capital assets being depreciated, net	4,259,120.74	0.00	4,259,120.74	132,963.00		4,040,988.74
Governmental activity capital assets, net	4,416,312.74	0.00	4,416,312.74	132,963.00	351,115.00	4,198,160.74
Business-Type Activities:						
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

Unaudited Actuals
FINANCIAL REPORTS
2018-19 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)	57.94%
	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 2020-21 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.	\$0.00
	Adjusted Appropriations Limit	\$3,614,709.09
	Appropriations Subject to Limit	\$3,614,709.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	6.07%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 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 10, 2019

To the Superintendent of Public Instruction:

2018-19 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:

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Business Manager
Title
(530) 993-1660, x-120
Telephone
ngriesert@spjUSD.org
E-mail Address

For School District:

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Business Manager
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E-mail Address

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,033,845.72	301	0.00	303	2,033,845.72	305	3,020.00		307	2,030,825.72	309
2000 - Classified Salaries	839,763.18	311	108,264.81	313	731,498.37	315	64,153.19		317	667,345.18	319
3000 - Employee Benefits	1,609,349.58	321	64,009.43	323	1,545,340.15	325	31,501.31		327	1,513,838.84	329
4000 - Books, Supplies Equip Replace. (6500)	414,268.89	331	103,832.00	333	310,436.89	335	100,845.90		337	209,590.99	339
5000 - Services . . . & 7300 - Indirect Costs	1,307,059.20	341	136,096.63	343	1,170,962.57	345	286,859.56		347	884,103.01	349
TOTAL					5,792,083.70	365			TOTAL	5,305,703.74	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			57.94%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.94%
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)	5,305,703.74
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 Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
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	763,792.00		763,792.00		185,817.00	577,975.00	
Total/Net OPEB Liability	603,757.00		603,757.00		25,782.00	577,975.00	
Compensated Absences Payable	9,673.70		9,673.70	3,750.48		13,424.18	
Governmental activities long-term liabilities	1,377,222.70	0.00	1,377,222.70	3,750.48	211,599.00	1,169,374.18	0.00
Business-Type Activities:							
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			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,503,592.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	246,932.10
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	242,707.47
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	68,867.46
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	308,370.87
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)				619,945.80
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	68,867.46
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)				5,705,581.64

		2018-19 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		412.42
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,834.40
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,174,454.78	12,942.61
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)	5,174,454.78	12,942.61
B. Required effort (Line A.2 times 90%)	4,657,009.30	11,648.35
C. Current year expenditures (Line I.E and Line II.B)	5,705,581.64	13,834.40
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 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,378,956.81		3,378,956.81			3,614,709.09
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	399.66		399.66			412.42
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
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. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	412.42		412.42	410.57		410.57
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)			412.42			410.57
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	17,862.88		17,862.88	0.00		0.00
2. Timber Yield Tax (Object 8022)	90,930.20		90,930.20	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	108.74		108.74	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,572,204.65		2,572,204.65	2,711,525.00		2,711,525.00
5. Unsecured Roll Taxes (Object 8042)	73,474.68		73,474.68	0.00		0.00
6. Prior Years' Taxes (Object 8043)	452.87		452.87	0.00		0.00
7. Supplemental Taxes (Object 8044)	8,889.47		8,889.47	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	76,114.61		76,114.61	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	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)	2,840,038.10	0.00	2,840,038.10	2,711,525.00	0.00	2,711,525.00
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)	2,840,038.10	0.00	2,840,038.10	2,711,525.00	0.00	2,711,525.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
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)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,162,674.00		2,162,674.00	2,597,252.00		2,597,252.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,162,674.00	0.00	2,162,674.00	2,597,252.00	0.00	2,597,252.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,310,936.04		6,310,936.04	6,080,324.00		6,080,324.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	64,675.25		64,675.25	30,000.00		30,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2018-19 Actual			2019-20 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,378,956.81			3,614,709.09
2. Inflation Adjustment			1.0367			1.0365
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0319			0.9955
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,614,709.09			3,736,982.95
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,840,038.10			2,711,525.00
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)			49,490.40			49,268.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			774,670.99			1,025,457.95
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			774,670.99			1,025,457.95
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])			37,427.55			18,529.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,877,465.65			2,730,054.50
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)			737,243.44			1,006,928.45
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,877,465.65			
b. State Subventions (Line D8)			737,243.44			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,614,709.09			

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) 28,438.11
- 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) 4,454,520.37

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) 0.64%

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. 0.00
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)	276,142.53
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	88,670.96
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	5,205.62
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)	14.78
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)	370,033.89
9. Carry-Forward Adjustment (Part IV, Line F)	(20,490.96)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	349,542.93

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,334,431.45
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	680,190.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	219,713.34
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	74,830.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	244,908.58
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	32,235.00
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)	41,081.56
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)	133,561.96
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)	808,173.15
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)	2,294.48
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. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	184,907.35
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,756,328.03

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 B18) 6.43%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18) 6.07%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>370,033.89</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(133,277.18)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(52,090.57)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.92%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.92%) times Part III, Line B18); zero if positive	<u>(40,981.92)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(40,981.92)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.72%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-20,490.96) is applied to the current year calculation and the remainder (\$-20,490.96) is deferred to one or more future years:	<u>6.07%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-13,660.64) is applied to the current year calculation and the remainder (\$-27,321.28) is deferred to one or more future years:	<u>6.19%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(20,490.96)</u>

Approved indirect cost rate: 3.92%
Highest rate used in any program: 3.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	186,680.09	3,089.07	1.65%
01	3550	2,988.21	116.44	3.90%
01	4035	9,900.07	388.09	3.92%
01	4127	9,622.79	377.21	3.92%
01	6230	0.00	3,916.68	N/A
01	6387	57,639.98	2,259.49	3.92%
01	7311	5,420.52	212.48	3.92%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	15,797.11		8,587.12	24,384.23
2. State Lottery Revenue	8560	74,096.43		35,928.04	110,024.47
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)		89,893.54	0.00	44,515.16	134,408.70
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	50,179.01		23,263.87	73,442.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	27,585.17			27,585.17
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				
6. Capital Outlay	6000-6999	4,236.70			4,236.70
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)		82,000.88	0.00	23,263.87	105,264.75
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	7,892.66	0.00	21,251.29	29,143.95
D. COMMENTS:					

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.

	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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9900 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	0.00						
1110 Regular Education, K-12		0.00	428,460.96	526.89	849,393.65	2,309.26	2,565.97
3100 Alternative Schools							
3200 Continuation Schools			4.48	0.75	66.00	1.00	7.00
3300 Independent Study Centers					0.50		
3400 Opportunity Schools					0.50		
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							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	4.48	0.75	67.00	1.00	7.00

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			
Instructional Goals							
0001	Pre-Kindergarten	51,642.17	0.00	51,642.17	5,846.92	57,489.09	
1110	Regular Education, K-12	3,579,624.14	1,270,579.21	4,850,203.35	549,139.67	5,399,343.02	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	68,220.43	6,338.76	74,559.19	8,441.59	83,000.78	
3300	Independent Study Centers	72,753.23	6,338.76	79,091.99	8,954.79	88,046.78	
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	153,304.68	0.00	153,304.68	17,357.14	170,661.82	
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	39,288.81	0.00	39,288.81	4,448.28	43,737.09	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	29,492.53	0.00	29,492.53	3,339.14	32,831.67	
Other Goals							
7110	Nonagency - Educational	308,370.87	0.00	308,370.87	34,913.73	343,284.60	
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	
Other Costs							
----	Food Services				0.00	0.00	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				103,832.00	103,832.00	
----	Other Outgo				160,430.04	160,430.04	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)				20,935.20	20,935.20	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	Total General Fund and Charter Schools Funds Expenditures	4,302,696.86	1,283,256.73	5,585,953.59	653,376.46	6,503,592.09	

Unaudited Actuals
2018-19
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
Instructional Goals													
0001	Pre-Kindergarten	51,642.17	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	51,642.17
1110	Regular Education, K-12	2,994,994.58	67,324.08	66,854.35	0.00	13,111.24	362,509.24	74,830.65			0.00	0.00	3,579,624.14
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	65,031.42	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	65,031.42
3300	Independent Study Centers	72,753.23	0.00	0.00	0.00	0.00	0.00	0.00			3,189.01	0.00	72,753.23
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	151,561.62	0.00	0.00	0.00	0.00	0.00	0.00			1,743.06	0.00	153,304.68
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	39,288.81	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	39,288.81
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	29,492.53	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	29,492.53
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	136,096.63	0.00	0.00	0.00	0.00	163,224.14	9,050.10	0.00	308,370.87
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
Total Direct Charged Costs		3,404,764.36	67,324.08	66,854.35	136,096.63	13,111.24	362,509.24	74,830.65	0.00	163,224.14	13,982.17	0.00	4,302,696.86

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	428,987.85	839,025.39	2,565.97	1,270,579.21
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	6,338.76	0.00	6,338.76
3300	Independent Study Centers	0.00	6,338.76	0.00	6,338.76
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
Other Goals					
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
Other Funds					
--	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
Total Allocated Support Costs		428,987.85	851,702.91	2,565.97	1,283,256.73

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	244,908.58
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	32,235.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	276,672.53
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	99,560.34
5	Total Central Administration Costs in General Fund and Charter Schools Funds	653,376.45
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	4,302,696.86
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,283,256.73
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	5,585,953.59
C. Direct Charged Costs in Other Funds		
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)	184,907.35
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	184,907.35
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		5,770,860.94
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		11.32%

Unaudited Actuals
2018-19
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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			103,832.00		103,832.00
Other Outgo (Objects 1000-7999)				160,430.04	160,430.04
Total Other Costs	0.00	0.00	103,832.00	160,430.04	264,262.04

Unaudited Actuals
2018-19 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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						68,867.46		
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		
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		
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		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						68,867.46		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						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		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail						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		
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		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00		
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		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						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		
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		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail						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
61 CAFETERIA ENTERPRISE 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
2018-19 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 6750	Transfers In 7350	Transfers Out 7350				
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
TOTALS	0.00	0.00	0.00	0.00	68,867.46	68,867.46	0.00	0.00

August 27, 2019

To Whom It May Concern;

It has been my pleasure to work in the capacity of Cafeteria Worker, at Loyaltan Elementary School for the past 7 years, where I am currently employed.

Due to an unexpected health issue (Doctors note attached), I am requesting a leave of absence beginning August 28, 2019 and I will return to my job November 18, 2019, barring any unforeseen circumstances.

Thank you for your time in this matter.

Sincerely,

A handwritten signature in cursive script that reads "Loralee R. Horner".

Loralee Horner