

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

September 08, 2020

Regular Session immediately follows the 6:00pm meeting of the Sierra County Board of Education

In accordance with the Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District will hold meetings via Zoom Videoconferencing.

Zoom link:

<https://us02wcb.zoom.us/j/88400397480>

Phone dial-in: 669-900-9128

Webinar ID: 884 0039 7480

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 County Office of Education, Room 3, 109 Beckwith Road, 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. CDE approval of J-13A emergency days for 2019-2020**
- c. Total Inter-District Variances in effect for 2020-2021**
- d. 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?
New	2020-21	TK	Plumas	SPJUSD	Mother is a regular sub at LES	Yes
Renewal	2020-21	2	SPJUSD	Plumas	Childcare in Clio	Yes
Renewal	2020-21	12	SPJUSD	Washoe	Proximity to schools	n/a
Renewal	2020-21	1	Plumas	SPJUSD	Work in Loyalton	Yes
Renewal	2020-21	4	Plumas	SPJUSD	Work in Loyalton	Yes
Renewal	2020-21	8	Plumas	SPJUSD	Work in Loyalton	Yes
Renewal	2020-21	11	Plumas	SPJUSD	Work in Loyalton	Yes
Renewal	2020-21	5	SPJUSD	Plumas USD	Work in Portola	Yes
Renewal	2020-21	8	SPJUSD	Plumas USD	Work in Portola	Yes
Renewal	2020-21	9	SPJUSD	Plumas USD	Work in Portola	Yes
New	2020-21	K	Plumas	SPJUSD	Work in Loyalton	Yes
New	2020-21	1	Plumas	SPJUSD	Work in Loyalton	Yes
Renewal	2020-21	8	Plumas	SPJUSD	Work in Loyalton	Yes
Renewal	2020-21	12	Plumas	SPJUSD	Work in Loyalton	Yes
New	2020-21	6	SPJUSD	Plumas USD	Work in Portola	Pending
New	2020-21	7	SPJUSD	Plumas USD	Work in Portola	Pending

2. Business Report

- a. Account Object Summary-Balance from 07/01/2020 to 08/31/2020**

3. Staff Reports (5 minutes)
4. SPTA Report (5 minutes)
5. Board Member Reports (5 minutes)
6. 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. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

E. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held August 11, 2020**
2. Approval of minutes for the Special Board Meeting held August 18, 2020**
3. Approval of minutes for the Special Board Meeting held August 27, 2020**
4. Approval of Board Report-Checks Dated 08/01/2020 through 08/31/2020**
5. Approval of Extra Duty Assignment to Benjamin Raymond for Response to Intervention, Downieville Schools, 2020-2021
6. Approval of Extra Duty Assignment to Anna Thorell for Site Technology Coordinator, Loyalton High School, 2020-2021

F. ACTION ITEMS

1. New Business
 - a. Adoption of Resolution 20-014D, Adopting the Gann Limit**
ROLL CALL VOTE
 - b. Adoption of Unaudited Actuals for Fiscal Year End June 30, 2020**
 - c. Biennial Review of Conflict of Interest Code**
 - d. Proposed comp time for administration and their staff
 - e. Zoom versus Google platforms for the District
 - f. Board Procedures: negotiations, adding items to the agenda and eliminating discussions not on the agenda
 - g. Acceptance of Resignation for Jason Adams, Teacher, Loyalton High School, 1.0 FTE, effective August 24, 2020**
 - h. Authorization to fill Teacher, Loyalton High School, up to 1.0 FTE
 - i. Approval of Assignment to Jason Rosecrans, Teacher, Loyalton High School, 1.0 FTE, 2020-2021
 - j. Approval of Assignment to Benjamin Raymond for Academic Advising, Downieville High School, 2020-2021
 - k. Nomination of Sierra-Plumas Joint Unified School District representatives for the SCOE 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

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- l. 3555—Nutrition Program Compliance
 1. Board Policy, *revisions*^^
 2. Exhibit, *NEW*^^
- m. 6020—Parent Involvement
 1. Board Policy, *revisions*^^
 2. Administrative Regulation, *revisions*^^
- n. 6142.7—Physical Education and Activity
 1. Board Policy, *revisions*^^
 2. Administrative Regulation, *revisions*^^

- o. 6159—Individualized Education Program
 - 1. Board Policy, *revisions*^{^^}
 - 2. Administrative Regulation, *revisions*^{^^}
- p. 6159.1—Procedural Safeguards for Special Education
 - 1. Board Policy, *revisions*^{^^}
 - 2. Administrative Regulation, *revisions*^{^^}
- q. 6159.2—Nonpublic, Nonsectarian School and Agency Services for Special Education
 - 1. Board Policy, *revisions*^{^^}
 - 2. Administrative Regulation, *revisions*^{^^}


ANNUAL REVIEW:

- r. 5116.1—Intradistrict Open Enrollment
 - 1. Board Policy, *annual review*^{^^}
 - 2. Administrative Regulation, *annual review*^{^^}
 - 3. Exhibit, *annual review*^{^^}
- s. 6145—Extracurricular and Cocurricular Activities
 - 1. Board Policy, *annual review*^{^^}
 - 2. Administrative Regulation, *annual review*^{^^}

G. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on October 13, 2020 beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
*****Location to be determined*****
- 2. Suggested Agenda Items

H. ADJOURN



James Berardi, Superintendent

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



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

August 25, 2020

James Berardi, Superintendent
Sierra-Plumas Joint Unified School District
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Berardi:

Subject: Request for Allowance of Attendance Due to Emergency Conditions
(Fiscal Year 2019–2020), Form J-13A

The California Department of Education has approved the request for five emergency days on October 11, 24, and 28–30, 2019, at Downieville Junior-Senior High and Downieville Elementary. These school closure days may be used to meet the instructional time requirements pursuant to California *Education Code* sections 46200, 46201, 46207, and/or 46208.

Due to the novel coronavirus (COVID-19) outbreak, if the school district closed to address COVID-19 and, as a result, the school district was unable to utilize the built in days included in the school calendar then the school district will receive instructional time credit by including the built in days on the COVID-19 School Closure Certification web application. Information on submitting the application is available on the Form J-13A webpage at <https://www.cde.ca.gov/aa/pa/j13a.asp>. The span of closure dates listed in the application must coincide with the scheduled built in days.

This letter and copy of the original Form J-13A should be used to substantiate compliance with statutory instructional time requirements. A copy of this letter and Form J-13A have been emailed to all contact persons listed on the form. Information on how to report average daily attendance as a result of this approval is available in the Reporting Approvals Section of the Form J-13A Frequently Asked Questions (FAQ) at <https://www.cde.ca.gov/fg/aa/pa/formj13afaq.asp>. Any additional questions not addressed in the FAQs should be emailed to attendanceaccounting@cde.ca.gov.

Sincerely,

A handwritten signature in cursive script that reads "Wendi McCaskill".

Wendi McCaskill, Associate Director
School Fiscal Services Division

WM:at

Sierra-Plumas Joint Unified School District										
2020-2021										
	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	Request Approve d by SPJUSD
1	Renewal	2020-21	7	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	4/27/2020	4/30/2020
2	Renewal	2020-21	9	Washoe	SPJUSD	Smaller specialized classes at LHS	n/a	In	6/8/2020	6/8/2020
3	Renewal	2020-21	12	Washoe	SPJUSD	Smaller specialized classes at LHS	n/a	In	6/8/2020	6/8/2020
4	Renewal	2020-21	4	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	6/8/2020	6/8/2020
5	Renewal	2020-21	8	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	6/8/2020	6/8/2020
6	Renewal	2020-21	12	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	6/8/2020	6/8/2020
7	Renewal	2020-21	12	SPJUSD	Tahoe-Truckee Unified	Work in Truckee	Yes	Out	7/10/2020	7/10/2020
8	New	2020-21	3	SPJUSD	Camptonville	Proximity to school	n/a	Out	7/30/2020	7/31/2020
9	New	2020-21	3	SPJUSD	Camptonville	Proximity to school	n/a	Out	7/30/2020	7/31/2020
10	New	2020-21	1	SPJUSD	Camptonville	Proximity to school	n/a	Out	7/30/2020	7/31/2020
11	Renewal	2020-21	7	Plumas	SPJUSD	Work in Sierra County	Yes	In	8/5/2020	8/5/2020
12	Renewal	2020-21	9	Plumas	SPJUSD	Work in Sierra County	Yes	In	8/5/2020	8/5/2020
13	Renewal	2020-21	10	Plumas	SPJUSD	Work in Sierra County	Yes	In	8/5/2020	8/5/2020
14	New	2020-21	TK	Plumas	SPJUSD	Mother is a regular sub at LES	Yes	In	6/15/2020	8/14/2020
15	Renewal	2020-21	2	SPJUSD	Plumas USD	Childcare in Clio	Yes	Out	8/19/2020	8/20/2020
16	Renewal	2020-21	1	Plumas	SPJUSD	Work in Loyalton	Yes	In	8/25/2020	8/25/2020
17	Renewal	2020-21	4	Plumas	SPJUSD	Work in Loyalton	Yes	In	8/25/2020	8/25/2020
18	Renewal	2020-21	8	Plumas	SPJUSD	Work in Loyalton	Yes	In	8/25/2020	8/25/2020
19	Renewal	2020-21	11	Plumas	SPJUSD	Work in Loyalton	Yes	In	8/25/2020	8/25/2020
20	Renewal	2020-21	5	SPJUSD	Plumas USD	Work in Portola	Yes	Out	8/27/2020	8/27/2020
21	Renewal	2020-21	8	SPJUSD	Plumas USD	Work in Portola	Yes	Out	8/27/2020	8/27/2020
22	Renewal	2020-21	9	SPJUSD	Plumas USD	Work in Portola	Yes	Out	8/27/2020	8/27/2020
23	New	2020-21	1	Plumas	SPJUSD	Work in Loyalton	Yes	In	8/28/2020	8/28/2020
24	New	2020-21	K	Plumas	SPJUSD	Work in Loyalton	Yes	In	8/28/2020	8/28/2020
25	Renewal	2020-21	8	Plumas	SPJUSD	Work in Loyalton	Yes	In	9/1/2020	9/1/2020
26	Renewal	2020-21	12	Plumas	SPJUSD	Work in Loyalton	Yes	In	9/1/2020	9/1/2020
27	New	2020-21	6	SPJUSD	Plumas USD	Work in Portola	pending	Out	9/1/2020	9/1/2020
28	New	2020-21	7	SPJUSD	Plumas USD	Work in Portola	pending	Out	9/1/2020	9/1/2020

Washoe List									
2020-2021									
	New / Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?	Request Received by SPJUSD	Request Approved by SPJUSD
1	Renewal	2020-21	1	SPJUSD	Washoe	Proximity to schools	n/a	2/24/2020	2/24/2020
2	Renewal	2020-21	1	SPJUSD	Washoe	Proximity to schools	n/a	5/21/2020	6/5/2020
3	Renewal	2020-21	1	SPJUSD	Washoe	Proximity to schools	n/a	5/21/2020	6/5/2020
4	Renewal	2020-21	4	SPJUSD	Washoe	Proximity to schools	n/a	5/21/2020	6/5/2020
5	Renewal	2020-21	4	SPJUSD	Washoe	Proximity to schools	n/a	5/21/2020	6/5/2020
6	Renewal	2020-21	6	SPJUSD	Washoe	Proximity to schools	n/a	5/21/2020	6/5/2020
7	Renewal	2020-21	10	SPJUSD	Washoe	Proximity to schools	n/a	7/9/2020	7/10/2020
8	Renewal	2020-21	12	SPJUSD	Washoe	Proximity to schools	n/a	8/24/2020	8/24/2020

Balances through August						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,923,762.00	1,923,762.00	1,715,917.60	12,005.65	195,838.75
1105	Per Diem - Same Day Travel	100.00	100.00			100.00
1115	Extra Duty Hourly	20,000.00	20,000.00		110.00	19,890.00
1120	Certificated Substitutes	70,210.00	70,210.00			70,210.00
1300	Certificated Superv/Admin Sala	240,224.00	240,224.00	200,186.30	40,037.26	.44
1310	Teacher In Charge/Head Teacher	14,000.00	14,000.00			14,000.00
	Total for Object 1000	2,268,296.00	2,268,296.00	1,916,103.90	52,152.91	300,039.19
2100	Instructional Aides Salaries	74,744.00	74,744.00	44,554.17		30,189.83
2115	Inst. Aide Extra Duty	1,700.00	1,700.00		94.62	1,605.38
2120	Instructional Aides Substitute	17,500.00	17,500.00			17,500.00
2200	Classified Support Salaries	354,957.00	354,957.00	230,831.38	44,892.66	79,232.96
2201	Bus Driver	70,350.00	70,350.00	37,769.68	606.45	31,973.87
2215	Classified Extra Duty	10,000.00	10,000.00			10,000.00
2220	Classified Support Substitute	35,000.00	35,000.00		3,253.22	31,746.78
2300	Classified Sup/Admin Salaries	96,935.00	96,935.00	78,529.20	16,200.84	2,204.96
2400	Clerical & Office Salaries	150,462.00	150,462.00	127,649.03	15,944.31	6,868.66
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00			5,000.00
2900	Other Classified Salaries	3,963.00	3,963.00	3,885.38		77.62
	Total for Object 2000	820,611.00	820,611.00	523,218.84	80,992.10	216,400.06
3101	State Teachers Retirement Syst	562,924.00	562,924.00	301,689.50	8,277.36	252,957.14
3102	State Teachers Retirement Syst	8,476.00	8,476.00			8,476.00
3201	Public Employees Retirement Sy	1,000.00	1,000.00			1,000.00
3202	Public Employees Retirement Sy	194,136.00	194,136.00	102,783.00	15,744.75	75,608.25
3311	OASDI-Certificated Positions	1,890.00	1,890.00			1,890.00
3312	OASDI-Classified Positions	49,100.00	49,100.00	30,806.89	4,755.33	13,537.78
3321	Medicare-Certificated Position	30,219.00	30,219.00	25,028.90	748.00	4,442.10
3322	Medicare-Classified Positions	11,500.00	11,500.00	7,205.03	1,116.09	3,178.88
3401	Health & Welfare -Certificated	504,590.00	504,590.00	454,274.60	5,050.56	45,264.84
3402	Health & Welfare-Classified Po	184,600.00	184,600.00	166,632.00	26,840.98	8,872.98
3501	State Unemployment Insurance-C	1,137.00	1,137.00	958.50	26.08	152.42
3502	State Unemployment Insurance-	408.00	408.00	261.51	40.63	105.86
3601	Workers' Compensation Insuranc	70,008.00	70,008.00	61,674.00	1,742.41	6,591.59
3602	Workers' Compensation Insuranc	25,423.00	25,423.00	16,782.84	2,599.71	6,040.45
3901	Other Benefits, Certificated P	17,536.00	17,536.00		4,942.50	12,593.50
	Total for Object 3000	1,662,947.00	1,662,947.00	1,168,096.77	71,884.40	422,965.83

Balances through August						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4100	Textbooks	142,102.00	142,102.00	6,171.08	455.50	135,475.42
4200	Books Other Than Textbooks	750.00	750.00			750.00
4300	Class Mat'l and Supplies	56,170.00	56,170.00	24,574.16	3,896.04	27,699.80
4301	Class Consumable Mat'l	11,525.00	11,525.00	425.47		11,099.53
4302	Class Paper/Toner	12,000.00	12,000.00	2,009.41	1,660.07	8,330.52
4305	Other Student M&S	27,190.00	27,190.00	6,917.19		20,272.81
4320	Custodial Grounds Supplies	29,550.00	29,550.00	23,346.24	19,119.63	12,915.87-
4330	Office Supplies	15,500.00	15,500.00	1,254.17	1,422.12	12,823.71
4350	Vehicle Maint. M&S	44,376.00	44,376.00	3,700.00		40,676.00
4351	Vehicle FUEL	29,025.00	29,025.00	26,808.11	231.89	1,985.00
4400	Non-Capital Equipment (Up to \$	89,883.00	89,883.00	1,469.02		88,413.98
	Total for Object 4000	458,071.00	458,071.00	96,674.85	26,785.25	334,610.90
5100	Subagreement for Services	199,912.00	199,912.00			199,912.00
5200	Travel & Conferences	41,684.00	41,684.00	4,126.79	1,724.21	35,833.00
5300	Dues & Membership	10,380.00	10,380.00	2,793.74	7,213.06	373.20
5400	Insurance-Fire, liability, etc	75,080.00	75,080.00		100,452.40	25,372.40-
5510	Power	88,500.00	88,500.00	83,302.12	5,661.50	463.62-
5520	Garbage	4,450.00	4,450.00	3,972.50	396.70	80.80
5530	Water	54,350.00	54,350.00	50,845.29	4,154.71	650.00-
5540	Propane	59,125.00	59,125.00	58,896.78	228.22	.00
5590	Miscellaneous Utilities	15,000.00	15,000.00			15,000.00
5600	Rentals, Leases & Repairs	80,850.00	80,850.00	21,108.70	3,681.90	56,059.40
5800	Services & Operating Expense	4,000.00	4,000.00			4,000.00
5810	Legal Expenses	20,000.00	20,000.00	5,000.00		15,000.00
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		.00
5860	Solid Waste Tax	14,000.00	14,000.00	14,000.00		.00
5890	Contracts/Service	577,576.00	577,576.00	414,424.76	29,937.74	133,213.50
5899	SCOE Interagency Reimburse			8,267.71	7,229.80	15,497.51-
5900	Communications	3,000.00	3,000.00		1,800.00	1,200.00
5910	Telephone-Monthly Service	11,000.00	11,000.00	9,334.60	1,232.90	432.50
5990	Other Communications	500.00	500.00			500.00
	Total for Object 5000	1,275,692.00	1,275,692.00	689,857.99	163,713.14	422,120.87
6170	Land Improvement	31,500.00	31,500.00			31,500.00
6200	Building & Improvements	10,500.00	10,500.00			10,500.00
6400	Equipment	105,057.00	105,057.00			105,057.00

Balances through August						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
6500	Equipment Replacement	71,000.00	71,000.00			71,000.00
6501	Vehicle Replacement	35,000.00	35,000.00			35,000.00
	Total for Object 6000	253,057.00	253,057.00	.00	.00	253,057.00
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	100,704.00	100,704.00			100,704.00
	Total for Object 7000	205,154.00	205,154.00	104,450.00	.00	100,704.00
	Total for Fund 01 and Expense accounts	6,943,828.00	6,943,828.00	4,498,402.35	395,527.80	2,049,897.85
Fund 13 - Cafeteria						
2200	Classified Support Salaries	80,599.00	80,599.00	66,274.18		14,324.82
2215	Classified Extra Duty	1,500.00	1,500.00			1,500.00
2220	Classified Support Substitute	3,000.00	3,000.00			3,000.00
	Total for Object 2000	85,099.00	85,099.00	66,274.18	.00	18,824.82
3202	Public Employees Retirement Sy	19,233.00	19,233.00	12,964.90		6,268.10
3312	OASDI-Classified Positions	5,050.00	5,050.00	3,948.70		1,101.30
3322	Medicare-Classified Positions	1,181.00	1,181.00	923.32		257.68
3402	Health & Welfare-Classified Po	24,788.00	24,788.00	17,536.60		7,251.40
3502	State Unemployment Insurance-	42.00	42.00	33.12		8.88
3602	Workers' Compensation Insuranc	2,611.00	2,611.00	2,151.11		459.89
	Total for Object 3000	52,905.00	52,905.00	37,557.75	.00	15,347.25
4340	Food Service	10,500.00	10,500.00	4,800.00		5,700.00
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	55,000.00	55,000.00	49,200.00		5,800.00
	Total for Object 4000	70,500.00	70,500.00	54,000.00	.00	16,500.00
5200	Travel & Conferences	1,000.00	1,000.00			1,000.00
5600	Rentals, Leases & Repairs	5,000.00	5,000.00		395.00	4,605.00
5800	Services & Operating Expense	750.00	750.00	393.12		356.88
5890	Contracts/Servic	500.00	500.00		406.00	94.00
5900	Communications	450.00	450.00			450.00
	Total for Object 5000	7,700.00	7,700.00	393.12	801.00	6,505.88
	Total for Fund 13 and Expense accounts	216,204.00	216,204.00	158,225.05	801.00	57,177.95
Fund 73 - Bechen						
5800	Services & Operating Expense	15,000.00	15,000.00			15,000.00

Balances through August						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Fund 73, Expense accounts and Object 5000		15,000.00	15,000.00	.00	.00	15,000.00
Fund 76 - Wnt/Pass						
3312	OASDI-Classified Positions			1.55		1.55-
3322	Medicare-Classified Positions			.36		.36-
3502	State Unemployment Insurance-			.01		.01-
3602	Workers' Compensation Insuranc			.84		.84-
Total for Fund 76, Expense accounts and Object 3000		.00	.00	2.76	.00	2.76-
Total for Org 006 - Sierra-Plumas Joint Unified School District		7,175,032.00	7,175,032.00	4,656,630.16	396,328.80	2,122,073.04

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

August 11, 2020

In accordance with the Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District held these meetings via Zoom Videoconferencing for the public.

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 6:40pm.

B. ROLL CALL

PRESENT: Mike Moore, President
Jenny Gant, Vice President
Allen Wright, 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. School Re-Opening Plans for August 26, 2020 (In-Service August 24-25)

***All site plans available on website: www.sierracountyofficeofeducation.org*

BERARDI: We surveyed parents and students to get a feel for desires around whether or not to send kids to school physically. We do not have the capacity and/or manpower to give ala carte options, so we are going forward with a plan that will appease the majority of parents and students at this point in time based on feedback received. We will adjust as needed leading up to and throughout the school year.

HALL: What is back-up plan 1, 2, 3 if we have to close the school sites?

BERARDI: We are sending out another survey to determine our threshold for closing down school sites based on comfort level of parents/families. We have to consider a number of factors such as busing capacity, Independent Study Program capacity, positive COVID cases rising, etc. We will also continue working with the Health Department very closely as we have been throughout this whole process and act based on their guidelines/feedback/criteria. We will do everything we can to get kids in the classrooms. This is the right thing to do educationally.

JILLIAN FREETO: What is the liability for the school district going back to in-person learning?

BERARDI: AB 1384, if passed, is meant to provide additional protection for schools and entities if someone were to get sick with COVID. I reached out to our attorney and Keenan & Associates for more information. It really comes down to our due diligence. What do the cases look like and what do our plans look like based on the cases in our county/communities at the time of reopening or at the time of any incident?

- b. Plan for Rescinding Layoff Notices
BERARDI: Now that we have our re-opening plans in place we are working through our list of Aides and sending out re-hire letters based on needs for each school site. Duties are changing as well due to needs.
- c. Board of Supervisors/CARES Act
BERARDI: I've been attending meetings with the finance committee for the Sierra County Board of Supervisors to ask/apply for money passed from the state for expenses related to COVID.
- d. Assembly Bill 1384
"Local educational agencies: liability for COVID-19-related injuries"
***see notes in item a.*
- e. Most Recent Inter-District Variance Requests

2. Business Report

- a. Account Object Summary-Balance from 07/01/2020 to 07/31/2020

3. Staff Reports

LES—CERESOLA: *Last week staff attended 2 days of Google training which will be helpful with conducting distance learning when needed, organized by Wendy Jackson. Staff are also getting in their classrooms starting to prepare for reopening.*
 DVL—BERARDI: *New website built. Parking lot repainted today. Physical distancing markers were added.*
 LHS—JONES: *We will have a Student Teacher from Chico State working with Cali Griffin this year.*

4. SPTA Report

PRESIDENT—PETTERSON: *Google training last week with a great turn out – new tools for this school year. Thanks to Wendy Jackson for organizing this! MOU for teachers with extra safety in mind for this school year. Teachers enjoying last hours of summer and looking forward to returning to classrooms!*

5. Board Members' Report

WRIGHT: *I recently visited each site and see that every site is very well prepped for "COVID education" – impressive preparations. I'm hearing from kids around Sierra City that they want to go back to school.*

6. Public Comment

JENNA HOLLAND: *I think everyone is doing the best they can with this novel and very challenging situation. Thank you all for your diligence, hard work and dedication to our children, teachers and community! We appreciate you!*

E. CONSENT CALENDAR

- 1. Approval of minutes for the Regular Board Meeting held July 14, 2020
- 2. Approval of Board Report-Checks Dated 07/01/2020 through 07/31/2020
- 3. Approval of 2020-2021 SPJUSD Certificated Substitute List
- 4. Approval of Assignment to Teach Core Subjects out of Credential Authorization for the 2020-2021 School Year
- 5. Approval of Consolidated Application for 2020-2021

HALL/WRIGHT

5/0

F. ACTION ITEMS

1. New Business

PUBLIC HEARING – Declaration of Need for Fully Qualified Educators

- a. Public Hearing *opened at 7:56pm* to receive public comment regarding the Declaration of Need for Fully Qualified Educators for the 2020-2021 School Year (Item b). *Closed at 7:57pm with no comment. **Item addressed in County meeting***
- b. Approval of Declaration of Need for Fully Qualified Educators for the 2020-2021 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)***
WRIGHT/HALL
5/0
- c. 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 2020-2021 school year)^*
WRIGHT/STANNARD
5/0
- d. Acceptance of resignation for Michelle Clemo, Cafeteria Worker, Loyalton Elementary School, .50 FTE, effective August 28, 2020
STANNARD/HALL
5/0
- e. Acceptance of resignation for Michelle Clemo, Bus Driver, .469 FTE, effective August 28, 2020
HALL/STANNARD
5/0
- f. Authorization to fill Cafeteria Worker, Loyalton Elementary School, .50 FTE
HALL/WRIGHT
5/0
- g. Authorization to fill Bus Driver, .469 FTE
GANT/STANNARD
5/0
- h. Authorization to fill 4-6 Combo Teacher, Downieville Schools, 1.0 FTE
HALL/WRIGHT
5/0
- i. Approval of assignment of Benjamin Raymond, 4-6 Combo Teacher, Downieville Schools, 1.0 FTE
STANNARD/HALL
5/0
- j. Approval of assignment of Sonia Joy, 1st Grade Teacher, Loyalton Elementary School, 1.0 FTE
WRIGHT/HALL
5/0

- k. Approval of Agreement No. 2020-004D with Sierra Transportation Company, LLC, Downieville Bus Agreement

WRIGHT/HALL

BERARDI: Same price as last year, but how do we want to proceed for this year based on the current environment with COVID-19 factors?

Motion died.

GANT motioned to make a one-month contract/payment for August while the remainder of the year is negotiated.

Motion died.

***The Transportation Committee for the West side (HALL & WRIGHT) will meet with Sierra Transportation, the Superintendent and the Business Manager to negotiate the agreement for 2020-2021. The Board will plan to hold a Special Meeting as soon as possible after negotiations in an effort to get an agreement in place before the first day of school on August 26th.*

- l. Memorandum Of Understanding with Sierra-Plumas Teachers Association

WRIGHT/HALL

BERARDI: Main issues to address—

1. *Using personal leave versus receiving worker's comp if a teacher contracts COVID-19*
2. *Requesting additional days for prep*

MOORE: Do agree that we should provide additional prep days. Do not agree with the worker's comp piece. We cannot guarantee any award of worker's comp.

PETTERSON: Teachers are looking for protection from having to use personal sick time if they were to contract COVID due to working in the classroom.

WRIGHT: This has to be on CTA to petition with state to get the FFCRA extended regarding worker's comp. Would like to make sure there's accountability for approving additional prep days – please have SPTA reps and/or administrators document what the teachers are doing.

BERARDI: If the board agrees to additional days that would only be for this year. That will not carry over to future years. The worker's comp piece is something that we will be looking at with Keenan & Associates and be mindful of when following AB 1384.

MOORE motioned to approve two additional paid prep days only – the remainder of the MOU needs to be discussed further. Second by GANT.

5/0

- m. Approval of State Seal of Biliteracy

WRIGHT/HALL

5/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

WRIGHT motioned to approve all policies as was done in County meeting.

Second by HALL.

5/0

- n. 0470—COVID-19 Mitigation Plan
 1. Board Policy, *revisions*
- o. 4112.9~4212.9~4312.9—Employee Notifications
 1. Board Policy, *revisions*
 2. Exhibit, *revisions*
- p. 4113—Assignment
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*

- q. 5141.5—Mental Health
 - 1. Board Policy, *NEW*
- r. 5145.3—Nondiscrimination/Harassment
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*
- s. 6020—Parent Involvement ***tabled to September***
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*
- t. 6115—Ceremonies and Observances
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*

G. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on September 08, 2020 beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
*****Location to be determined*****
- 2. Suggested Agenda Items
 - STANNARD: Zoom versus Google platforms for the District.*
 - WRIGHT: Agenda item to recognize District and County administration teams for their efforts in planning for reopening the schools.*

H. ADJOURN at 8:55pm
WRIGHT/STANNARD
 5/0

Allen Wright, Clerk

James Berardi, Superintendent

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

August 18, 2020

This immediately followed the 10:00am Special Meeting of the Sierra County Board of Education

In accordance with the Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District held these meetings via Zoom Videoconferencing.

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at *10:48am*.

B. ROLL CALL

PRESENT: Mike Moore, President
Allen Wright, Clerk
Patty Hall, Member (*via phone*)
Nicole Stannard, Member

ABSENT: Jenny Gant, Vice President

C. APPROVAL OF AGENDA

WRIGHT/STANNARD

3/0

D. PUBLIC COMMENT

Jane Roberti—Expressed concern about communication and transparency with parents. Also, the technology for conducting Board Meetings and the inconsistencies many parents and community members have been experiencing making it difficult to be heard during Public Comment.

Annie Ceresola (on behalf of a parent)—Would like to suggest holding meetings outside to allow spacing for larger numbers, weather permitting.

Alicia Williams—Expressed concern about communication channels for distributing information for Board Meetings and various other district/school groups and meetings.

Heather Sill-Fraser—Expressed concerns about internet service and data plans in rural areas with distance learning, lack of face-to-face social interaction and no sports for students.

E. ACTION ITEMS

1. New Business

- a. Approval of Agreement No. 2021-004D with Sierra Transportation Company, LLC, Downieville Bus Agreement

HALL/WRIGHT

4/0

- b. Approval of Change of School Calendar for 2020-2021

HALL motioned to approve as was approved by the County Board.

BERARDI: SPTA President Laurie Petterson is saying there's actually no Easter Travel day, so we would then add 4 days to June instead of 3.

Second by STANNARD.

4/0

F. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on September 08, 2020 beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.

*****Location to be determined*****

G. ADJOURN at *11:31am*

WRIGHT/HALL

4/0

Allen Wright, Clerk

James Berardi, Superintendent

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

August 27, 2020

2:30pm

In accordance with the Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District held this meeting via Zoom Videoconferencing.

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 2:34pm.

B. ROLL CALL

PRESENT: Mike Moore, President
Jenny Gant, Vice President (*joined at 2:36pm*)
Allen Wright, Clerk
Patty Hall, Member
Nicole Stannard, Member

ABSENT: None

C. APPROVAL OF AGENDA

HALL/STANNARD
4/0

D. PUBLIC COMMENT

None

E. ACTION ITEMS

1. New Business

- a. Approval of Agreement No. 2021-005D, Memorandum of Understanding with Sierra-Plumas Teacher's Association

HALL/STANNARD
4/0, 1 Abstention (*GANT*)

F. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on September 08, 2020 beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.

*****Location to be determined*****

2. *Suggested Agenda Items*

WRIGHT: Discuss a plan for providing staff with release time or compensation of some kind for the time worked during the summer to work on the extra planning needed for this school year.

G. ADJOURN at 3:01pm

WRIGHT/HALL
5/0

Allen Wright, Clerk

James Berardi, Superintendent

Checks Dated 08/01/2020 through 08/31/2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00084267	08/10/2020	ACCREDITING COMM. FOR SCHOOLS	01-5300	ANNUAL WASC MEMBERSHIP	2,140.00	
				MID-CYCLE W/VISIT	1,450.00	3,590.00
00084268	08/10/2020	BRADY INDUSTRIES	01-4320	cleaning supplies	2,829.13	
				cleaning supplies COVID 19	947.81	3,776.94
00084269	08/10/2020	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00084270	08/10/2020	CPM EDUCATIONAL PROGRAM	01-5890	CPM PROGRAM MATERIALS		12,345.67
00084271	08/10/2020	CRAIG JOHNSON PLUMBING	13-5600	Hydroscrubbing drain line		395.00
00084272	08/10/2020	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00
00084273	08/10/2020	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	3,392.06	
			01-5899	ELECTRIC - LOYALTON SITES	76.70	3,468.76
00084274	08/10/2020	MIKE MOORE	76-9576	H/W REIMBURSEMENT		909.27
00084275	08/10/2020	NEXVORTEX, INC	01-5899	PHONE SERVICES	26.39	
			01-5910	PHONE SERVICES	395.83	422.22
00084276	08/10/2020	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00084277	08/10/2020	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	43.63	
			01-4320	MAINT. SUPPLIES	292.98	
				MAINT/CUSTODIAL SUPPLIES	250.13	586.74
00084278	08/10/2020	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		30.00
00084279	08/10/2020	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		141.00
00084280	08/10/2020	VOYAGER FLEET SYSTEMS INC.	01-4351	Fuel for Maintenance	84.41	
			01-5200	FUEL FOR FFA	104.89	
			01-5899	Fuel for Maintenance	5.92	
			01-9510	BUS FUEL	416.24	
				Fuel for Maintenance	83.44	694.90
00084281	08/10/2020	ALLEN WRIGHT	76-9576	H/W REIMBURSEMENT		803.14
00084282	08/28/2020	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		157.60
00084283	08/28/2020	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES		2,313.54
00084284	08/28/2020	AMAZON CAPITAL SERVICES	01-4100	Textbooks	455.50	
			01-4300	classroom supplies	1,086.66	
				HEADPHONES	78.24	
			01-4302	office supplies	1,660.07	
			01-4320	A/C Unit	536.24	
				COVID 19 supplies	1,082.97	
				COVID MARKINGS	104.90	
				COVID SUPPLIES	1,436.20	
				Fans	932.70	
				Surge Protector	763.84	

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 08/01/2020 through 08/31/2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00084284	08/28/2020	AMAZON CAPITAL SERVICES	01-4330	office supplies	230.21	
				Printer	188.75	8,556.28
00084285	08/28/2020	AMERIGAS	01-5540	PROPANE		228.22
00084286	08/28/2020	AT&T	01-5890	PHONE SERVICES	42.00	
			01-5899	PHONE SERVICES	6.15	
			01-5910	PHONE SERVICES	239.03	287.18
00084287	08/28/2020	B & C TRUEVALUE HOME CENTER	01-4320	FANS FOR AIR CIRCULATION	136.64	
				maintenance supplies	449.62	586.26
00084288	08/28/2020	BRADY INDUSTRIES	01-4320	cleaning supplies	197.28	
				COVID CUSTODIAL SUPPLIES	1,336.45	
				HAND SANITIZER	1,664.14	
				Janitorial Supplies	5,401.84	8,599.71
00084289	08/28/2020	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,996.24	
			01-5899	WATER AND SEWER - LOYALTON SITES	233.16	4,229.40
00084290	08/28/2020	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	water service		158.47
00084291	08/28/2020	KEENAN & ASSOCIATES	01-2200	REFUND OVERPAYMENT		77.33
00084292	08/28/2020	MYSTERY SCIENCE INC.	01-4300	EXPERIMENT PACKS		2,116.82
00084293	08/28/2020	PACIFIC GAS & ELECTRIC COMPANY	01-5510	electrical use		1,932.82
00084294	08/28/2020	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	01-5890	GASB STATEMENT FEE		350.00
00084295	08/28/2020	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	18.00	
				COPIER MAINT.	97.52	
				COPIER MAINT. LHS/LES	36.11	
			01-5899	COPIER MAINT.	32.50	184.13
00084296	08/28/2020	REALLY GOOD STUFF LLC	01-4300	classroom supplies		70.45
00084297	08/28/2020	SCHOOL INNOVATIONS & ACHIEVEMENTS	01-5890	MANDATED COST CONTRACT	3,375.00	
			01-5899	MANDATED COST CONTRACT	1,125.00	4,500.00
00084298	08/28/2020	SCHOOL MATE	01-4300	Classroom supplies	441.29	
				Unpaid Sales Tax	27.79-	413.50
00084299	08/28/2020	SCHOOL SPECIALTY	01-4300	INSTRUCTIONAL SUPPLIES		58.95
00084300	08/28/2020	SIERRA BACKFLOW	01-5890	BACKFLOW TEST		75.00
00084301	08/28/2020	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES	28.60	
			01-5899	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES	27.50	56.10
00084302	08/28/2020	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	396.70	
			01-5899	GARBAGE SERVICE	10.79	407.49
00084303	08/28/2020	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES	138.23	
			13-4340	BANK SERVICE FEES	6.03-	132.20

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 08/01/2020 through 08/31/2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00084304	08/28/2020	STAPLES ADVANTAGE	01-4330	OFFICE SUPPLIES	142.67	
			01-5899	OFFICE SUPPLIES	47.56	190.23
00084305	08/28/2020	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		32.00
00084306	08/28/2020	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		141.00
00084307	08/28/2020	TRI COUNTY SCHOOLS INS. GR.	01-3901	AUG 20 HEALTH INSURANCE	2,471.25	
			01-5300	AUX FEES	250.00	
			01-9535	AUG 20 HEALTH INSURANCE	8,518.75	
			76-9576	AUG 20 HEALTH INSURANCE	62,020.12	73,260.12
00084308	08/28/2020	U.S. BANK	01-4330	CABLE/IPAD	768.63	
			01-5200	REGISTRATION	199.00	
			01-5890	ZOOM SUBSCRIPTION	57.58	
			01-9510	ADOBE PRO SUBSCRIPTION	14.99	1,040.20
00084309	08/28/2020	VERIZON WIRELESS	01-5899	CELL PHONE SERVICE	4.60	
			01-5910	CELL PHONE SERVICE	187.20	191.80
00084310	08/28/2020	VOYAGER FLEET SYSTEMS INC.	01-4351	BUS FUEL	50.89	
				Fuel for Maintenance	96.59	
			01-5200	FUEL FOR FFA	217.32	
			01-5899	Fuel for Maintenance	6.56	371.36
Total Number of Checks					44	138,371.30

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	41	74,277.59
13	Cafeteria Fund	2	388.97
76	Warrant/Pass Through (payroll)	3	63,732.53
Total Number of Checks		44	138,399.09
Less Unpaid Sales Tax Liability			27.79
Net (Check Amount)			138,371.30

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 20-014D

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 2019-2020 and 2020-2021 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 2019-2020 and 2020-2021 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 08, 2020 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

Allen Wright, Clerk
Sierra-Plumas Joint Unified School District

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,614,709.09		3,614,709.09			3,736,982.95
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	412.42		412.42			410.57
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
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 (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	410.57		410.57	429.73		429.73
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)			410.57			429.73
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	20,601.38		20,601.38	0.00		0.00
2. Timber Yield Tax (Object 8022)	23,352.14		23,352.14	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,985.88		1,985.88	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,622,557.25		2,622,557.25	2,738,640.00		2,738,640.00
5. Unsecured Roll Taxes (Object 8042)	83,712.11		83,712.11	0.00		0.00
6. Prior Years' Taxes (Object 8043)	4,806.55		4,806.55	0.00		0.00
7. Supplemental Taxes (Object 8044)	19,937.69		19,937.69	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	91,456.87		91,456.87	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)	2,868,409.87	0.00	2,868,409.87	2,738,640.00	0.00	2,738,640.00
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)	2,868,409.87	0.00	2,868,409.87	2,738,640.00	0.00	2,738,640.00

	2019-20 Calculations			2020-21 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)	2,229,179.00		2,229,179.00	2,225,523.00		2,225,523.00
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)	2,229,179.00	0.00	2,229,179.00	2,225,523.00	0.00	2,225,523.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,017,648.26		7,017,648.26	6,132,222.00		6,132,222.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	71,473.31		71,473.31	60,000.00		60,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
	2019-20 Actual			2020-21 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,614,709.09			3,736,982.95
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9955			1.0467
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,736,982.95			4,057,399.01
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,868,409.87			2,738,640.00
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)			49,268.40			51,567.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			868,573.08			1,318,759.01
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			868,573.08			1,318,759.01
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])			38,452.03			40,091.41
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,906,861.90			2,778,731.41
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)			830,121.05			1,278,667.60
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,906,861.90			
b. State Subventions (Line D8)			830,121.05			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,736,982.95			



Sierra-Plumas Joint Unified School District

**Unaudited Actuals
2019/20**

**September 8, 2020
James Berardi/Superintendent**

Sierra-Plumas Joint Unified School District
Unaudited Actuals
2019/20

Student Attendance/Enrollment

Attendance:	2014/2015 P2	2015/2016 P2	2016/2017 P2	2017/2018 P2	2018/2019 P2	2019/2020 P2
Downieville Elementary	27.55	21.29	21.97	24.73	26.42	29.86
Downieville Jr. High	6.77	8.62	9.94	7.33	4.65	6.65
Downieville Sr. High	11.54	11.35	11.69	12.88	18.03	20.53
Loyalton Elementary	168.11	169.86	168.07	189.68	188.18	186.47
Loyalton 7-8	49.22	60.97	56.04	48.75	55.53	56.98
Loyalton 9-12	88.81	86.70	92.71	98.70	102.68	108.32
Sierra Pass	4.20	3.67	.91	.76	.69	.64
District Total	356.20	362.46	361.34	382.83	396.18	409.30
Washoe Students	10.36	11.26	16.70	16.83	12.28	12.27
Supplemental Percent	46.86%	44.69%	41.19%	39.23%	44.39%	47.33%

Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
Downieville Elementary	30	23	23	27	29	34
Downieville Jr. Sr. High	18	20	23	21	28	30
Loyalton Elementary	176	174 (+2TK)	173 (+2TK)	199 (+2TK)	201	205
Loyalton 7-8 grades	w/LHS	w/LHS	w/LHS	w/LHS	58	60
Loyalton High	143	158	155	157	111	112
Sierra Pass	5	6	2	3	1	1
District Total	372	383	378	407	428	442

General Fund Form 01:

HIGHLIGHTS

- ❖ Reduced anticipated deficit spend from approx. <\$790,413> to <\$200,002>.
- ❖ Purchased with NCUAQMD grant award for two new Electric Buses and Infrastructure.
- ❖ Cafeteria contribution from General fund increased from approx. \$95,463 to \$96,760.

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

Net decrease in operating fund balance is <**\$200,002**> for an ending fund balance of **\$3,392,739**.

Beginning Funding Balance 7/01/2019: \$ 3,592,741
 Net decrease in Fund Balance: **<\$ 200,002>**
Ending Fund Balance: 6/30/2020: \$ 3,392,739

Components of Ending Fund Balance 2019-2020

- 1) Revolving Cash: \$ 4,100
- 2) Prepaid Items \$ 998
- 3) Restricted: \$ 91,398
- 4) Committed: OPEB \$ 583,191
- 5) Assigned: Deferred Maint \$ 150,000
- 6) REU: \$ 720,000
- 7) Unassigned: \$1,843,052



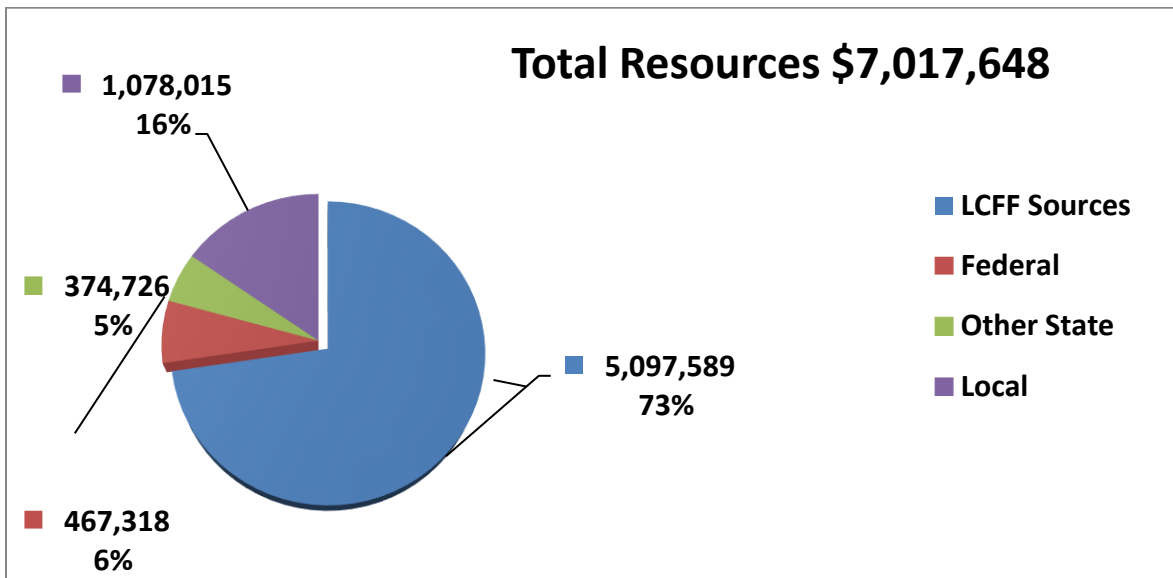
Sierra-Plumas Joint Unified School District
Unaudited Actuals
2019/20

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	7,702	801	20% of BGS X Undup Count of 47.33%
7Grades 4-6	ADA	7,818		
Grades 7-8	ADA	8,050		
Grades 9-12	ADA	9,329	243	
Transportation Add-on of \$488,250				
GAP funding 100%				

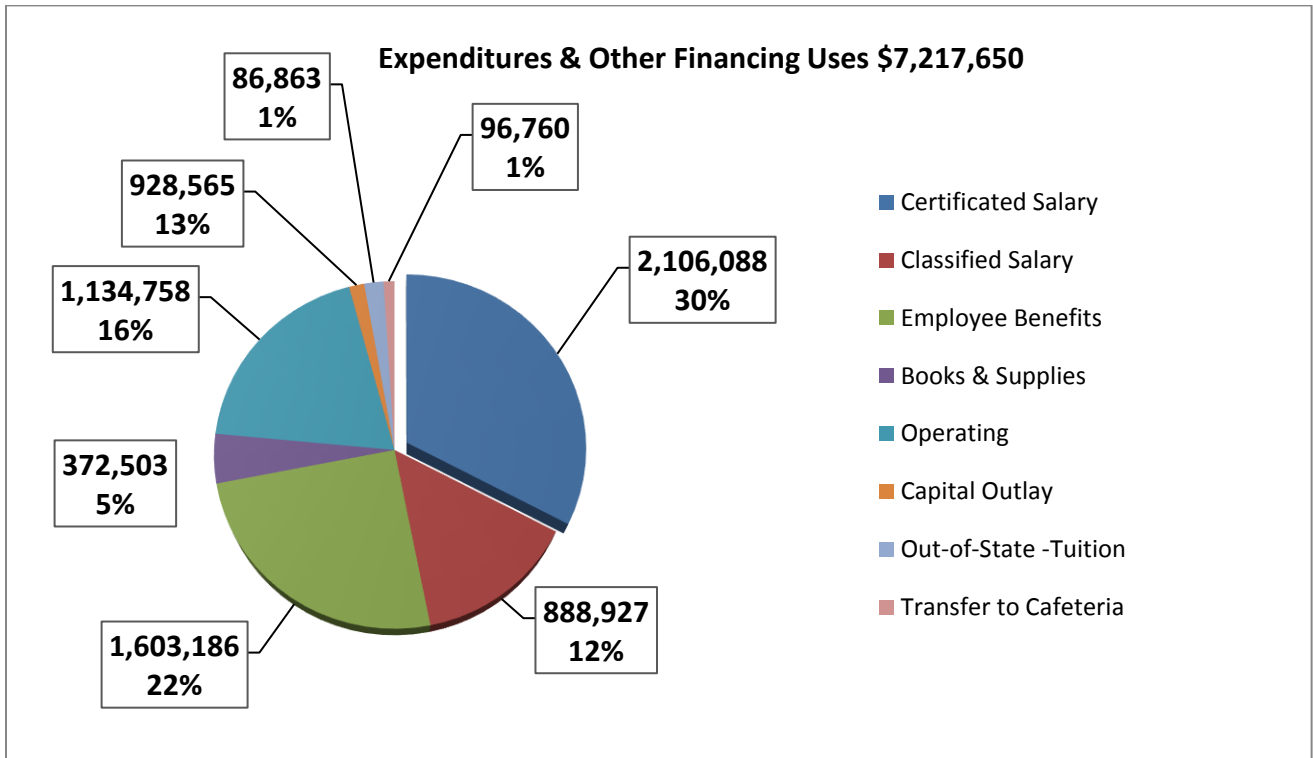


The chart below compares revenue for 2015-2016, 2016-2017, 2017-2018, 2018-2019 actuals, 2019-2020 unaudited actuals and 2020-2021 budget.

Description	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
LCFF	\$4,299,198	\$4,375,086	\$4,916,472	\$5,002,712	\$5,097,589	\$4,964,163
Federal	604,894	196,433	472,237	455,809	467,318	526,310
Other State	444,480	713,839	475,650	583,586	374,726	367,965
Local	266,170	279,181	331,704	268,829	1,078,015	273,784
T/I State Fac. Fund						
Sale of Real Property						
Total	\$5,614,742	\$5,564,539	\$6,196,063	\$6,310,936	\$7,017,648	\$6,132,222

Sierra-Plumas Joint Unified School District
Unaudited Actuals
2019/20

Expenditures and Financing Uses



The chart below compares expenditures for 2015-2016, 2016-2017, 2017-2018, 2018-2019 actuals, 2019-2020 unaudited actuals and 2020-2021 budget.

Description	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
Certificated	\$1,848,600	\$1,831,519	\$1,916,767	\$2,033,846	\$2,106,088	\$2,268,296
Classified	767,144	782,399	836,866	839,763	888,927	820,611
Benefits	1,203,603	1,263,241	1,468,967	1,609,349	1,603,186	1,662,947
Books & Supplies	313,314	324,936	268,387	310,436	372,503	458,071
Services & Operating	837,008	999,441	1,134,748	1,307,059	1,134,758	1,275,692
Capital Outlay	73,022	266,139	82,126	242,707	928,565	253,057
Outgo to Washoe	104,403	105,954	104,450	91,562	86,863	104,450
Trfr to Special Reserve			230,000	-0-	-0-	-0-
Trfr to Cafeteria	47,368	56,453	58,692	68,867	96,760	100,704
Trfr to Capital Projects	41,048	275,000	-0-	-0-	-0-	-0-
Total	5,235,510	5,905,083	\$6,101,003	\$6,503,589	\$7,217,650	\$6,943,828



Sierra-Plumas Joint Unified School District
 Unaudited Actuals
 2019/20

➤ 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.

The district received an \$810,000 one-time award for the purchase of two new electric buses and infrastructure.



Maintenance of Effort IS met.

<u>Home-to-School Cost</u>	
▪ Sierra Transportation, DVL	\$199,912
▪ In-House/LYTN	\$130,507
▪ E-Bus Expenditures	<u>\$879,774</u>
	\$1,210,193
▪ 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 58.84%

➤ Debt

- Net Pension Liability: \$ 583,191 FYE 6/30/2020
- Net OPEB obligation: \$ 583,191
- Compensated Absences: \$ 18,819

➤ 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: 6.07%
- Fiscal Year 2021-2022: 6.11% proposed

➤ Lottery:

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

➤ No Child Left Behind Maintenance of Effort (MOE)

- Required effort: \$13,020.17
- Expenditure per ADA \$13,730.80 MOE Met

Sierra-Plumas Joint Unified School District
 Unaudited Actuals
 2019/20

OTHER FUNDS

Cafeteria Fund 13:

Contribution to the child nutrition fund does not include district office staff time or the programs share of utilities cost. The general fund contributed a total of \$96,760 of which \$25,158 was Downieville's share and \$71,602 for Loyalton. Due to the COVID-19 closure we were able to operate under the "Seamless Summer Option", this adjusted the meal requirements and reimbursement rates.

	<u>Downieville</u>					
<u>Meals Served</u>	<u>14/15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19/20</u>
Breakfast	2,448	2,366	3,215	3,289	3,518	1,937
Lunch	5,633	4,314	4,343	4,881	5,438	3,489
Lunch SSO (COVID)						1,037
<u>Cost Per Meal</u>						
Breakfast	\$3.02	\$3.59	\$2.92	\$2.93	\$5.83	\$7.62
Lunch	\$4.85	\$7.13	\$7.92	\$6.97	\$5.90	\$7.63

	<u>Loyalton</u>					
<u>Meals Served</u>	<u>14/15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19/20</u>
Breakfast	7,175	6,338	7,006	7,381	6,995	6,359
Lunch	19,707	20,098	17,618	18,820	17,398	13,830
Lunch SSO (COVID)						3,434
<u>Cost Per Meal</u>						
Breakfast	\$2.37	\$2.87	\$2.99	\$3.10	\$3.79	\$4.73
Lunch	\$4.53	\$3.27	\$5.70	\$5.66	\$3.89	\$5.77

County School Facilities Fund 35 – No activity during 2019-2020

Special Reserve Fund 40 for Capital Outlay Projects



The Downieville Boiler replacement project is complete from Fund 40, Resource 9036 have been made accordingly. Fund 40, Resource 9036 has been redefined as Downieville Capital Projects and the use of funds expanded as per Board action. No activity in 2019-2020 for the Downieville Capital Projects and balance is rolling forward into 2020-2021. The LHS flooring project had carpeting replaced in the amount of (\$10,675) in 2019-2020 from Fund 40, Resource 9037 and balance of \$49,030 is rolling forward to 2020-2021. Individual Resource codes have been established within Fund 40 in order to properly track and separate expenditures for each capital project.

Fund 40 Ending Fund Balance, as of June 30, 2020:		
o Resource 9036	DVL Boiler Replacement	\$ 70,086
o Resource 9037	LHS Flooring Project	<u>\$ 49,030</u>
		<u>\$119,116</u>

Sierra-Plumas Joint Unified School District
 Unaudited Actuals
 2019/20

Foundation Private-Purpose Trust Fund 73

The Scholarship started in 1986 for the purpose to award one scholarship to a qualified Loyalton High School student. Mr. Peter Bechen has continued his generous gift of stocks for the benefit of our students. The scholarship fund has three \$3,000 scholarship awards. Ending Fund Balance, at fair market value, as of June 30, 2020, is \$406,652 and consists of the following stocks:

<u>DESCRIPTION:</u>	<u>QUANTITY</u>	<u>MARKET PRICE</u>	<u>MARKET VALUE</u>
AT&T INC	3,500	\$ 30.23	\$108,805
EXELON CORP	1,110	\$ 36.29	\$ 40,282
FORD MOTOR CO	1,000	\$ 6.08	\$ 6,080
INTEL CORP	1,000	\$ 59.83	\$ 59,830
KKR & CO	2,500	\$ 30.88	\$ 77,200
DUKE REALTY CORP	1,500	\$ 35.39	\$ 53,085
RLJ LODGING TRUST	1,000	\$ 9.44	\$ 9,440
VENTAS INC	1,500	\$ 36.62	<u>\$ 54,930</u>
		TOTAL:	\$406,652

Edna Gottardi Scholarship Private-Purpose Trust Fund 78

The Edna Gottardi Scholarship was transferred to the District in August 2019 for the purpose to award selected qualified Loyalton High School student(s). Ms. Debbie Smith has gifted \$8,017 for the benefit of our students. Guidelines will follow the requirements for the Bechen Scholarship until exhausted.



Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total				
Year:		19/20	19/20	Pos (Neg)	%	19/20	19/20	Pos (Neg)	%	19/20	19/20	Pos (Neg)	%	
Period:		Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change	
		Actuals	Actuals			Actuals	Actuals			Actuals	Actuals			
Revenues														
	LCFF Revenues	8010-8099	5,433,797	5,097,589	(336,208)	-6.19%	-	-	-	5,433,797	5,097,589	(336,208)	-6.19%	
	Federal Revenues	8100-8299	330,000	339,639	9,639	2.92%	129,622	127,679	(1,943)	-1.50%	459,622	467,318	7,696	1.67%
	State Revenues	8300-8599	79,900	79,236	(664)	-0.83%	288,265	295,490	7,225	2.51%	368,165	374,726	6,561	1.78%
	Local Revenues	8600-8799	1,091,801	1,078,015	(13,786)	-1.26%	-	-	-	1,091,801	1,078,015	(13,786)	-1.26%	
	Total Revenues		6,935,498	6,594,479	(341,019)	-4.92%	417,887	423,169	5,282	1.26%	7,353,385	7,017,648	(335,737)	-4.57%
Expenditures														
	Certificated Salaries	1000-1999	2,216,398	1,959,180	(257,218)	-11.61%	149,180	146,908	(2,272)	-1.52%	2,365,578	2,106,088	(259,490)	-10.97%
	Classified Salaries	2000-2999	873,023	810,762	(62,261)	-7.13%	81,035	78,165	(2,870)	-3.54%	954,058	888,927	(65,131)	-6.83%
	Benefits & Taxes	3000-3999	1,330,905	1,265,602	(65,303)	-4.91%	360,968	337,584	(23,384)	-6.48%	1,691,873	1,603,186	(88,687)	-5.24%
	Materials & Supplies	4000-4999	406,615	357,208	(49,407)	-12.15%	63,931	15,295	(48,636)	-76.08%	470,546	372,503	(98,043)	-20.84%
	Operating Expenditures	5000-5999	1,230,921	1,079,984	(150,937)	-12.26%	58,041	54,774	(3,267)	-5.63%	1,288,962	1,134,758	(154,204)	-11.96%
	Capital Outlay	6000-6599	1,150,382	916,986	(233,396)	-20.29%	22,486	11,579	(10,907)	-48.51%	1,172,868	928,565	(244,303)	-20.83%
	Other Outgo	7100-7299, 7400-7499	104,450	86,863	(17,587)	-16.84%	-	-	-	-	104,450	86,863	(17,587)	-16.84%
	Other Outgo	7300-7399	(18,553)	(5,557)	12,996	-70.05%	18,553	5,557	(12,996)	-70.05%	-	-	-	-
	Total Expenditures		7,294,141	6,471,028	(823,113)	-11.28%	754,194	649,862	(104,332)	-13.83%	8,048,335	7,120,890	(927,445)	-11.52%
	Rev less Exp		(358,643)	123,451	482,094	-134.42%	(336,307)	(226,693)	109,614	-32.59%	(694,950)	(103,242)	591,708	-85.14%
Other Sources/Uses														
	Transfers In	8910-8979	-	-	-	-	-	-	-	-	-	-	-	
	Contributions	8980-8999	(287,117)	(268,901)	18,216	-6.34%	287,117	268,901	(18,216)	-6.34%	-	-	-	
	Transfers Out	7610-7699	95,463	96,760	1,297	1.36%	-	-	-	95,463	96,760	1,297	1.36%	
	Total Other Sources		(382,580)	(365,661)	16,919	-4.42%	287,117	268,901	(18,216)	-6.34%	(95,463)	(96,760)	(1,297)	1.36%
	Change in Fund Bal		(741,223)	(242,210)	499,013	-67.32%	(49,190)	42,208	91,398	-185.81%	(790,413)	(200,002)	590,411	-74.70%
	Beg Fund Bal		3,543,551	3,543,551	-	0.00%	49,190	49,190	-	0.00%	3,592,741	3,592,741	-	0.00%
	Adjustments		-	-	-	-	-	-	-	-	-	-	-	
	Adj Beg Fund Bal		3,543,551	3,543,551	-	0.00%	49,190	49,190	-	0.00%	3,592,741	3,592,741	-	0.00%
	End Fund Bal		2,802,328	3,301,341	499,013	17.81%	-	91,398	91,398	-	2,802,328	3,392,739	590,411	21.07%
	Non Spendable		3,400	4,100	700						3,400	4,100		
	Prepaid Items		-	998	998						-	998	998	
	Restricted		-	-	-		91,398	91,398	91,398		-	91,398	91,398	
	Committed													
	OPEB		583,191	583,191	-		-	-	-		583,191	583,191	-	
	Assigned													
	Deferred Maintenance		150,000	150,000	-		-	-	-		150,000	150,000	-	
	REU		815,000	720,000	(95,000)		-	-	-		815,000	720,000	(95,000)	-11.66%
	Unassigned		1,250,737	1,843,052	499,013	39.90%	-	-	-	-	1,250,737	1,843,052	499,013	39.90%

REU is: 10.0% 10.0%

Tickmark Legend

1	Unrestricted certificated salaries reduced approx (\$133k) for EPA calc adjustment, general fund salaries reduced approx (\$124k) for Xtra Duty & Certificated Substitutes
2	Unrestricted Materials & Supplies reduced approx (\$6k) for books/classroom supplies, custodial supplies reduced approx (\$3k), Office supplies increased approx \$2k, vehicle expenditures reduced approx (\$30k), non-cap equipment reduced approx (\$12k).
3	Unrestricted Operating expenditures reduced approx (\$25k) for subagreements, travel reduced approx (\$21k), dues reduced approx (\$1k), insurance reduced approx (\$8k), utilities reduced approx (\$24k), rents/leases reduced approx (\$10k), contracted services reduced approx (\$54k).
4	Unrestricted Capital Outlay reduced approx (\$27k) for land/building improvements, equipment reduced approx (\$92k), equipment replacement reduced approx (\$49k), vehicle replacement reduced approx (\$65k).
5	Unrestricted "other outgo" reduced approx (\$17k) for tuition
6	Unrestricted/Restricted Indirect Costs reduced approx (\$13k)
7	Restricted Materials & Supplies reduced approx (\$50k) for books/classroom supplies, vehicle expenditures increased approx \$1k.
8	Restricted Capital Outlay reduced approx (\$11k) for equipment.
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
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		
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	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,097,588.87	0.00	5,097,588.87	4,964,163.00	0.00	4,964,163.00	-2.6%
2) Federal Revenue		8100-8299	339,639.05	127,679.12	467,318.17	330,000.00	196,310.00	526,310.00	12.6%
3) Other State Revenue		8300-8599	79,236.00	295,490.00	374,726.00	79,642.00	288,323.00	367,965.00	-1.8%
4) Other Local Revenue		8600-8799	1,078,015.22	0.00	1,078,015.22	273,784.00	0.00	273,784.00	-74.6%
5) TOTAL, REVENUES			6,594,479.14	423,169.12	7,017,648.26	5,647,589.00	484,633.00	6,132,222.00	-12.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,959,179.78	146,908.10	2,106,087.88	2,113,301.00	154,995.00	2,268,296.00	7.7%
2) Classified Salaries		2000-2999	810,762.02	78,165.20	888,927.22	791,219.00	29,392.00	820,611.00	-7.7%
3) Employee Benefits		3000-3999	1,265,602.01	337,584.05	1,603,186.06	1,317,477.00	345,470.00	1,662,947.00	3.7%
4) Books and Supplies		4000-4999	357,208.03	15,294.80	372,502.83	412,085.00	45,986.00	458,071.00	23.0%
5) Services and Other Operating Expenditures		5000-5999	1,079,984.18	54,774.20	1,134,758.38	1,218,969.00	56,723.00	1,275,692.00	12.4%
6) Capital Outlay		6000-6999	916,986.43	11,579.40	928,565.83	239,782.00	13,275.00	253,057.00	-72.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,863.25	0.00	86,863.25	104,450.00	0.00	104,450.00	20.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,557.23)	5,557.23	0.00	(14,630.00)	14,630.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,471,028.47	649,862.98	7,120,891.45	6,182,653.00	660,471.00	6,843,124.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			123,450.67	(226,693.86)	(103,243.19)	(535,064.00)	(175,838.00)	(710,902.00)	588.6%
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	96,759.82	0.00	96,759.82	100,704.00	0.00	100,704.00	4.1%
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	(268,901.74)	268,901.74	0.00	(175,838.00)	175,838.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(365,661.56)	268,901.74	(96,759.82)	(276,542.00)	175,838.00	(100,704.00)	4.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(242,210.89)	42,207.88	(200,003.01)	(811,606.00)	0.00	(811,606.00)	305.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,543,550.40	49,190.37	3,592,740.77	3,301,339.51	91,398.25	3,392,737.76	-5.6%
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)			3,543,550.40	49,190.37	3,592,740.77	3,301,339.51	91,398.25	3,392,737.76	-5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,543,550.40	49,190.37	3,592,740.77	3,301,339.51	91,398.25	3,392,737.76	-5.6%
2) Ending Balance, June 30 (E + F1e)			3,301,339.51	91,398.25	3,392,737.76	2,489,733.51	91,398.25	2,581,131.76	-23.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	998.00	0.00	998.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	91,398.25	91,398.25	0.00	91,398.25	91,398.25	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	583,191.00	0.00	583,191.00	594,385.00	0.00	594,385.00	1.9%
OPEB	0000	9760	583,191.00		583,191.00				
OPEB	0000	9760				594,385.00		594,385.00	
d) Assigned									
Other Assignments		9780	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Deferred Maintenance	0000	9780	150,000.00		150,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	720,000.00	0.00	720,000.00	695,000.00	0.00	695,000.00	-3.5%
Unassigned/Unappropriated Amount		9790	1,843,050.51	0.00	1,843,050.51	1,196,948.51	0.00	1,196,948.51	-35.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) In County Treasury		9110	3,783,130.37	47,769.06	3,830,899.43				
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	4,100.00	0.00	4,100.00				
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	1,204.00	0.00	1,204.00				
4) Due from Grantor Government		9290	168,273.36	46,187.50	214,460.86				
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	998.00	0.00	998.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,957,705.73	93,956.56	4,051,662.29				
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	351,994.40	1,747.93	353,742.33				
2) Due to Grantor Governments		9590	207,612.00	810.38	208,422.38				
3) Due to Other Funds		9610	96,759.82	0.00	96,759.82				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			656,366.22	2,558.31	658,924.53				
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)			3,301,339.51	91,398.25	3,392,737.76				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,031,435.00	0.00	2,031,435.00	1,807,851.00	0.00	1,807,851.00	-11.0%
Education Protection Account State Aid - Current Year		8012	197,744.00	0.00	197,744.00	417,672.00	0.00	417,672.00	111.2%
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	20,601.38	0.00	20,601.38	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	23,352.14	0.00	23,352.14	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	1,985.88	0.00	1,985.88	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	2,622,557.25	0.00	2,622,557.25	2,738,640.00	0.00	2,738,640.00	4.4%
Unsecured Roll Taxes		8042	83,712.11	0.00	83,712.11	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	4,806.55	0.00	4,806.55	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	19,937.69	0.00	19,937.69	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	91,456.87	0.00	91,456.87	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			5,097,588.87	0.00	5,097,588.87	4,964,163.00	0.00	4,964,163.00	-2.6%
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			5,097,588.87	0.00	5,097,588.87	4,964,163.00	0.00	4,964,163.00	-2.6%
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	339,639.05	0.00	339,639.05	330,000.00	0.00	330,000.00	-2.8%
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		80,978.00	80,978.00		147,666.00	147,666.00	82.4%
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		14,193.00	14,193.00		13,370.00	13,370.00	-5.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		1,579.00	1,579.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		9,505.00	9,505.00		10,000.00	10,000.00	5.2%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		2,627.12	2,627.12		3,319.00	3,319.00	26.3%
All Other Federal Revenue	All Other	8290	0.00	20,376.00	20,376.00	0.00	20,376.00	20,376.00	0.0%
TOTAL, FEDERAL REVENUE			339,639.05	127,679.12	467,318.17	330,000.00	196,310.00	526,310.00	12.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,747.00	0.00	15,747.00	17,020.00	0.00	17,020.00	8.1%
Lottery - Unrestricted and Instructional Materials		8560	62,456.00	22,044.00	84,502.00	62,622.00	22,102.00	84,724.00	0.3%
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	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,031.00	273,446.00	274,477.00	0.00	266,221.00	266,221.00	-3.0%
TOTAL, OTHER STATE REVENUE			79,236.00	295,490.00	374,726.00	79,642.00	288,323.00	367,965.00	-1.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	3,897.00	0.00	3,897.00	6,500.00	0.00	6,500.00	66.8%
Interest		8660	71,473.31	0.00	71,473.31	60,000.00	0.00	60,000.00	-16.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	175,031.25	0.00	175,031.25	207,284.00	0.00	207,284.00	18.4%
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	827,613.66	0.00	827,613.66	0.00	0.00	0.00	-100.0%
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			1,078,015.22	0.00	1,078,015.22	273,784.00	0.00	273,784.00	-74.6%
TOTAL REVENUES			6,594,479.14	423,169.12	7,017,648.26	5,647,589.00	484,633.00	6,132,222.00	-12.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,712,753.02	146,908.10	1,859,661.12	1,859,077.00	154,995.00	2,014,072.00	8.3%
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	246,426.76	0.00	246,426.76	254,224.00	0.00	254,224.00	3.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,959,179.78	146,908.10	2,106,087.88	2,113,301.00	154,995.00	2,268,296.00	7.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	145,461.07	78,165.20	223,626.27	64,552.00	29,392.00	93,944.00	-58.0%
Classified Support Salaries		2200	421,718.07	0.00	421,718.07	470,307.00	0.00	470,307.00	11.5%
Classified Supervisors' and Administrators' Salaries		2300	93,220.08	0.00	93,220.08	96,935.00	0.00	96,935.00	4.0%
Clerical, Technical and Office Salaries		2400	139,866.89	0.00	139,866.89	155,462.00	0.00	155,462.00	11.1%
Other Classified Salaries		2900	10,495.91	0.00	10,495.91	3,963.00	0.00	3,963.00	-62.2%
TOTAL, CLASSIFIED SALARIES			810,762.02	78,165.20	888,927.22	791,219.00	29,392.00	820,611.00	-7.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	317,335.98	255,172.42	572,508.40	339,351.00	232,049.00	571,400.00	-0.2%
PERS		3201-3202	130,829.75	14,726.29	145,556.04	144,757.00	50,379.00	195,136.00	34.1%
OASDI/Medicare/Alternative		3301-3302	85,776.32	8,056.01	93,832.33	88,048.00	4,661.00	92,709.00	-1.2%
Health and Welfare Benefits		3401-3402	638,269.84	52,542.21	690,812.05	636,628.00	52,562.00	689,190.00	-0.2%
Unemployment Insurance		3501-3502	1,388.03	112.58	1,500.61	1,451.00	94.00	1,545.00	3.0%
Workers' Compensation		3601-3602	75,725.53	6,974.54	82,700.07	89,706.00	5,725.00	95,431.00	15.4%
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	16,276.56	0.00	16,276.56	17,536.00	0.00	17,536.00	7.7%
TOTAL, EMPLOYEE BENEFITS			1,265,602.01	337,584.05	1,603,186.06	1,317,477.00	345,470.00	1,662,947.00	3.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	119,310.68	1,736.89	121,047.57	120,000.00	22,102.00	142,102.00	17.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	250.00	500.00	750.00	New
Materials and Supplies		4300	152,238.82	12,674.58	164,913.40	206,335.00	19,001.00	225,336.00	36.6%
Noncapitalized Equipment		4400	85,658.53	883.33	86,541.86	85,500.00	4,383.00	89,883.00	3.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			357,208.03	15,294.80	372,502.83	412,085.00	45,986.00	458,071.00	23.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	174,912.00	0.00	174,912.00	199,912.00	0.00	199,912.00	14.3%
Travel and Conferences		5200	12,960.37	33,393.61	46,353.98	25,700.00	15,984.00	41,684.00	-10.1%
Dues and Memberships		5300	9,384.68	0.00	9,384.68	10,380.00	0.00	10,380.00	10.6%
Insurance		5400 - 5450	66,445.29	0.00	66,445.29	75,080.00	0.00	75,080.00	13.0%
Operations and Housekeeping Services		5500	209,227.57	2,274.75	211,502.32	217,425.00	4,000.00	221,425.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,248.65	1,617.92	60,866.57	79,100.00	1,750.00	80,850.00	32.8%
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	534,648.05	17,487.92	552,135.97	596,872.00	34,989.00	631,861.00	14.4%
Communications		5900	13,157.57	0.00	13,157.57	14,500.00	0.00	14,500.00	10.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,079,984.18	54,774.20	1,134,758.38	1,218,969.00	56,723.00	1,275,692.00	12.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	15,195.16	0.00	15,195.16	31,500.00	0.00	31,500.00	107.3%
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	864,578.94	11,579.40	876,158.34	91,782.00	13,275.00	105,057.00	-88.0%
Equipment Replacement		6500	37,212.33	0.00	37,212.33	106,000.00	0.00	106,000.00	184.9%
TOTAL, CAPITAL OUTLAY			916,986.43	11,579.40	928,565.83	239,782.00	13,275.00	253,057.00	-72.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	86,863.25	0.00	86,863.25	104,450.00	0.00	104,450.00	20.2%
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 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)			86,863.25	0.00	86,863.25	104,450.00	0.00	104,450.00	20.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,557.23)	5,557.23	0.00	(14,630.00)	14,630.00	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			(5,557.23)	5,557.23	0.00	(14,630.00)	14,630.00	0.00	0.0%
TOTAL, EXPENDITURES			6,471,028.47	649,862.98	7,120,891.45	6,182,653.00	660,471.00	6,843,124.00	-3.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	96,759.82	0.00	96,759.82	100,704.00	0.00	100,704.00	4.1%
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			96,759.82	0.00	96,759.82	100,704.00	0.00	100,704.00	4.1%
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	(268,901.74)	268,901.74	0.00	(175,838.00)	175,838.00	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			(268,901.74)	268,901.74	0.00	(175,838.00)	175,838.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)									
			(365,661.56)	268,901.74	(96,759.82)	(276,542.00)	175,838.00	(100,704.00)	4.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,097,588.87	0.00	5,097,588.87	4,964,163.00	0.00	4,964,163.00	-2.6%
2) Federal Revenue		8100-8299	339,639.05	127,679.12	467,318.17	330,000.00	196,310.00	526,310.00	12.6%
3) Other State Revenue		8300-8599	79,236.00	295,490.00	374,726.00	79,642.00	288,323.00	367,965.00	-1.8%
4) Other Local Revenue		8600-8799	1,078,015.22	0.00	1,078,015.22	273,784.00	0.00	273,784.00	-74.6%
5) TOTAL, REVENUES			6,594,479.14	423,169.12	7,017,648.26	5,647,589.00	484,633.00	6,132,222.00	-12.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,796,076.61	589,685.36	3,385,761.97	2,934,093.00	602,957.00	3,537,050.00	4.5%
2) Instruction - Related Services	2000-2999		689,435.70	35,290.59	724,726.29	763,552.00	21,384.00	784,936.00	8.3%
3) Pupil Services	3000-3999		1,211,308.86	0.00	1,211,308.86	492,595.00	0.00	492,595.00	-59.3%
4) Ancillary Services	4000-4999		82,296.36	922.92	83,219.28	97,961.00	16,500.00	114,461.00	37.5%
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		748,148.20	21,689.36	769,837.56	823,541.00	15,630.00	839,171.00	9.0%
8) Plant Services	8000-8999		856,899.49	2,274.75	859,174.24	966,461.00	4,000.00	970,461.00	13.0%
9) Other Outgo	9000-9999	Except 7600-7699	86,863.25	0.00	86,863.25	104,450.00	0.00	104,450.00	20.2%
10) TOTAL, EXPENDITURES			6,471,028.47	649,862.98	7,120,891.45	6,182,653.00	660,471.00	6,843,124.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			123,450.67	(226,693.86)	(103,243.19)	(535,064.00)	(175,838.00)	(710,902.00)	588.6%
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	96,759.82	0.00	96,759.82	100,704.00	0.00	100,704.00	4.1%
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	(268,901.74)	268,901.74	0.00	(175,838.00)	175,838.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(365,661.56)	268,901.74	(96,759.82)	(276,542.00)	175,838.00	(100,704.00)	4.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(242,210.89)	42,207.88	(200,003.01)	(811,606.00)	0.00	(811,606.00)	305.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,543,550.40	49,190.37	3,592,740.77	3,301,339.51	91,398.25	3,392,737.76	-5.6%
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)			3,543,550.40	49,190.37	3,592,740.77	3,301,339.51	91,398.25	3,392,737.76	-5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,543,550.40	49,190.37	3,592,740.77	3,301,339.51	91,398.25	3,392,737.76	-5.6%
2) Ending Balance, June 30 (E + F1e)			3,301,339.51	91,398.25	3,392,737.76	2,489,733.51	91,398.25	2,581,131.76	-23.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	998.00	0.00	998.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	91,398.25	91,398.25	0.00	91,398.25	91,398.25	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	583,191.00	0.00	583,191.00	594,385.00	0.00	594,385.00	1.9%
OPEB	0000	9760	583,191.00		583,191.00				
OPEB	0000	9760				594,385.00		594,385.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Deferred Maintenance	0000	9780	150,000.00		150,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	720,000.00	0.00	720,000.00	695,000.00	0.00	695,000.00	-3.5%
Unassigned/Unappropriated Amount		9790	1,843,050.51	0.00	1,843,050.51	1,196,948.51	0.00	1,196,948.51	-35.1%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	41,166.90	41,166.90
7388	SB 117 COVID-19 LEA Response Funds	4,419.41	4,419.41
7510	Low-Performing Students Block Grant	40,119.55	40,119.55
9010	Other Restricted Local	5,692.39	5,692.39
Total, Restricted Balance		<u>91,398.25</u>	<u>91,398.25</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,035.16	88,000.00	0.0%
3) Other State Revenue		8300-8599	6,017.40	10,000.00	66.2%
4) Other Local Revenue		8600-8799	13,750.12	17,500.00	27.3%
5) TOTAL, REVENUES			107,802.68	115,500.00	7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	77,861.25	85,099.00	9.3%
3) Employee Benefits		3000-3999	43,259.31	52,905.00	22.3%
4) Books and Supplies		4000-4999	64,398.55	70,500.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	3,869.46	7,700.00	99.0%
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			189,388.57	216,204.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(81,585.89)	(100,704.00)	23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,759.82	100,704.00	4.1%
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			96,759.82	100,704.00	4.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,173.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	15,173.93	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	15,173.93	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,173.93	New
2) Ending Balance, June 30 (E + F1e)			15,173.93	15,173.93	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	15,173.93	15,173.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(96,759.82)		
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	15,484.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	96,759.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,484.30		
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	310.37		
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			310.37		
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)			15,173.93		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	77,896.55	78,000.00	0.1%
Donated Food Commodities		8221	10,138.61	10,000.00	-1.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			88,035.16	88,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,017.40	6,000.00	-0.3%
All Other State Revenue		8590	0.00	4,000.00	New
TOTAL, OTHER STATE REVENUE			6,017.40	10,000.00	66.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	13,750.12	17,500.00	27.3%
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			13,750.12	17,500.00	27.3%
TOTAL, REVENUES			107,802.68	115,500.00	7.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	77,861.25	85,099.00	9.3%
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			77,861.25	85,099.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,628.75	19,233.00	41.1%
OASDI/Medicare/Alternative		3301-3302	5,713.75	6,231.00	9.1%
Health and Welfare Benefits		3401-3402	21,501.29	24,788.00	15.3%
Unemployment Insurance		3501-3502	38.95	42.00	7.8%
Workers' Compensation		3601-3602	2,376.57	2,611.00	9.9%
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			43,259.31	52,905.00	22.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,738.12	10,500.00	121.6%
Noncapitalized Equipment		4400	0.00	5,000.00	New
Food		4700	59,660.43	55,000.00	-7.8%
TOTAL, BOOKS AND SUPPLIES			64,398.55	70,500.00	9.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	181.08	1,000.00	452.2%
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	3,280.08	5,000.00	52.4%
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	408.30	1,250.00	206.1%
Communications		5900	0.00	450.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,869.46	7,700.00	99.0%
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			189,388.57	216,204.00	14.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	96,759.82	100,704.00	4.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			96,759.82	100,704.00	4.1%
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)			96,759.82	100,704.00	4.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,035.16	88,000.00	0.0%
3) Other State Revenue		8300-8599	6,017.40	10,000.00	66.2%
4) Other Local Revenue		8600-8799	13,750.12	17,500.00	27.3%
5) TOTAL REVENUES			107,802.68	115,500.00	7.1%
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		189,388.57	216,204.00	14.2%
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			189,388.57	216,204.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(81,585.89)	(100,704.00)	23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,759.82	100,704.00	4.1%
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			96,759.82	100,704.00	4.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,173.93	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	15,173.93	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	15,173.93	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,173.93	New
2) Ending Balance, June 30 (E + F1e)			15,173.93	15,173.93	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			15,173.93	15,173.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	15,173.93	15,173.93
Total, Restricted Balance		<u>15,173.93</u>	<u>15,173.93</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,675.36	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			10,675.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(10,675.36)	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%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,675.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	129,791.80	119,116.44	-8.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			129,791.80	119,116.44	-8.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			129,791.80	119,116.44	-8.2%
2) Ending Balance, June 30 (E + F1e)					
			119,116.44	119,116.44	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	119,116.44	119,116.44	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	119,116.44		
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			119,116.44		
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)			119,116.44		

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,675.36	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,675.36	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			10,675.36	0.00	-100.0%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,675.36	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,675.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,675.36)	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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,675.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,791.80	119,116.44	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,791.80	119,116.44	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,791.80	119,116.44	-8.2%
2) Ending Balance, June 30 (E + F1e)			119,116.44	119,116.44	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			119,116.44	119,116.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	119,116.44	119,116.44
Total, Restricted Balance		119,116.44	119,116.44

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,500.82	15,000.00	-14.3%
5) TOTAL, REVENUES			17,500.82	15,000.00	-14.3%
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	15,000.00	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	15,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,500.82	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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			17,500.82	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	381,198.91	398,699.73	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,198.91	398,699.73	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			381,198.91	398,699.73	4.6%
2) Ending Net Position, June 30 (E + F1e)			398,699.73	398,699.73	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	398,699.73	398,699.73	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,351.33		
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			401,699.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	3,000.00		
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			3,000.00		
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)			398,699.73		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	17,500.82	15,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,500.82	15,000.00	-14.3%
TOTAL, REVENUES			17,500.82	15,000.00	-14.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 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	2019-20 Unaudited Actuals	2020-21 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	15,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	15,000.00	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	15,000.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,500.82	15,000.00	-14.3%
5) TOTAL, REVENUES			17,500.82	15,000.00	-14.3%
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	15,000.00	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	15,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,500.82	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	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			17,500.82	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	381,198.91	398,699.73	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,198.91	398,699.73	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			381,198.91	398,699.73	4.6%
2) Ending Net Position, June 30 (E + F1e)			398,699.73	398,699.73	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	398,699.73	398,699.73	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20</u> <u>Unaudited Actuals</u>	<u>2020-21</u> <u>Budget</u>
	Total, Restricted Net Position	0.00	0.00

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	396.18	396.18	396.18	409.30	409.30	409.30
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)	396.18	396.18	396.18	409.30	409.30	409.30
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	4.64	4.64	4.64
c. Special Education-NPS/LCI						
d. Special Education Extended Year				0.43	0.43	0.43
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]	12.27	12.27	12.27	15.36	15.36	15.36
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	20.43	20.43	20.43
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	429.73	429.73	429.73
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. 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	396.18	396.18	396.18	409.30	409.30	409.30
b. Special Education-Special Day Class	3.46	3.46	3.46	4.64	4.64	4.64
c. Special Education-NPS/LCI						
d. Special Education Extended Year				0.43	0.43	0.43
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	15.36	15.36	15.36
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	412.17	412.17	412.17	429.73	429.73	429.73
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	412.17	412.17	412.17	429.73	429.73	429.73
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	15.99	15.99	15.99	15.36	15.36	15.36
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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			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	1,049,771.00		1,049,771.00	17,441.00		1,067,212.00
Total capital assets being depreciated	10,202,366.74	0.00	10,202,366.74	17,441.00	0.00	10,219,807.74
Accumulated Depreciation for:						
Land Improvements	(125,203.00)		(125,203.00)			(125,203.00)
Buildings	(5,227,064.00)		(5,227,064.00)		251,590.00	(5,478,654.00)
Equipment	(809,131.00)		(809,131.00)		65,298.00	(874,429.00)
Total accumulated depreciation	(6,161,398.00)	0.00	(6,161,398.00)	0.00	316,888.00	(6,478,286.00)
Total capital assets being depreciated, net	4,040,968.74	0.00	4,040,968.74	17,441.00	316,888.00	3,741,521.74
Governmental activity capital assets, net	4,198,160.74	0.00	4,198,160.74	17,441.00	316,888.00	3,898,713.74
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
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
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.84%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$3,736,982.95
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$3,736,982.95
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	6.11%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 8, 2020

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Nona Griesert
Name
Business Manager
Title
530-993-1660, x-120
Telephone
ngriesert@spjUSD.org
E-mail Address

Nona Griesert
Name
Business Manager
Title
530-993-1660, x-120
Telephone
ngriesert@spjUSD.org
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	2,106,087.88	301	0.00	303	2,106,087.88	305	2,230.00		307	2,103,857.88	309
2000 - Classified Salaries	888,927.22	311	106,462.17	313	782,465.05	315	64,891.27		317	717,573.78	319
3000 - Employee Benefits	1,603,186.06	321	58,877.46	323	1,544,308.60	325	29,451.91		327	1,514,856.69	329
4000 - Books, Supplies Equip Replace. (6500)	409,715.16	331	0.00	333	409,715.16	335	57,872.70		337	351,842.46	339
5000 - Services... & 7300 - Indirect Costs	1,134,758.38	341	144,800.00	343	989,958.38	345	234,149.94		347	755,808.44	349
TOTAL					5,832,535.07	365			TOTAL	5,443,939.25	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.....			396
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.....			58.84%
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).....	58.84%
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).....	5,443,939.25
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	577,975.00		577,975.00	5,216.00		583,191.00	
Total/Net OPEB Liability	577,975.00		577,975.00	5,216.00		583,191.00	
Compensated Absences Payable	13,424.18		13,424.18	5,394.80		18,818.98	
Governmental activities long-term liabilities	1,169,374.18	0.00	1,169,374.18	15,826.80	0.00	1,185,200.98	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			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,217,651.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	326,318.43
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	928,565.83
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	96,759.82
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	310,139.63
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,335,465.28
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		81,585.89
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)				5,637,453.45

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		410.57
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,730.80
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.)	5,705,581.64	14,466.85
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)	5,705,581.64	14,466.85
B. Required effort (Line A.2 times 90%)	5,135,023.48	13,020.17
C. Current year expenditures (Line I.E and Line II.B)	5,637,453.45	13,730.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,614,709.09		3,614,709.09			3,736,982.95
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	412.42		412.42			410.57
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
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 (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	410.57		410.57	429.73		429.73
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)			410.57			429.73
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	20,601.38		20,601.38	0.00		0.00
2. Timber Yield Tax (Object 8022)	23,352.14		23,352.14	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,985.88		1,985.88	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,622,557.25		2,622,557.25	2,738,640.00		2,738,640.00
5. Unsecured Roll Taxes (Object 8042)	83,712.11		83,712.11	0.00		0.00
6. Prior Years' Taxes (Object 8043)	4,806.55		4,806.55	0.00		0.00
7. Supplemental Taxes (Object 8044)	19,937.69		19,937.69	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	91,456.87		91,456.87	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)	2,868,409.87	0.00	2,868,409.87	2,738,640.00	0.00	2,738,640.00
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)	2,868,409.87	0.00	2,868,409.87	2,738,640.00	0.00	2,738,640.00

	2019-20 Calculations			2020-21 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)	2,229,179.00		2,229,179.00	2,225,523.00		2,225,523.00
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)	2,229,179.00	0.00	2,229,179.00	2,225,523.00	0.00	2,225,523.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,017,648.26		7,017,648.26	6,132,222.00		6,132,222.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	71,473.31		71,473.31	60,000.00		60,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,614,709.09			3,736,982.95
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9955			1.0467
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,736,982.95			4,057,399.01
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,868,409.87			2,738,640.00
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)			49,268.40			51,567.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus D6a; but not less than zero)			868,573.08			1,318,759.01
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			868,573.08			1,318,759.01
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])			38,452.03			40,091.41
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,906,861.90			2,778,731.41
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)			830,121.05			1,278,667.60
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,906,861.90			
b. State Subventions (Line D8)			830,121.05			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,736,982.95			

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) 20,104.46
- 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) 4,578,096.70

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) 0.44%

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)	265,762.89
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	86,306.98
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)	3,640.38
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)	10.15
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)	355,720.40
9. Carry-Forward Adjustment (Part IV, Line F)	(7,319.54)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	348,400.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,374,182.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	724,726.29
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	171,817.92
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	83,219.28
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	222,335.25
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	13,095.75
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)	32,914.26
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)	126,521.54
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)	823,719.81
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)	2,297.30
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	129,728.14
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	5,704,558.11

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 6.24%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 6.11%

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>355,720.40</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(52,090.58)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(20,490.96)</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 (5.22%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.22%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.22%) times Part III, Line B19); zero if positive	<u>(14,639.07)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(14,639.07)</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>5.98%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-7,319.54) is applied to the current year calculation and the remainder (\$-7,319.53) is deferred to one or more future years:	<u>6.11%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-4,879.69) is applied to the current year calculation and the remainder (\$-9,759.38) is deferred to one or more future years:	<u>6.15%</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>(7,319.54)</u>

Approved indirect cost rate: 5.22%
Highest rate used in any program: 5.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	261,178.42	4,017.35	1.54%
01	3550	2,528.12	99.00	3.92%
01	4035	24,434.06	674.20	2.76%
01	4127	9,033.46	471.54	5.22%
01	7388	2,541.90	132.69	5.22%
01	7510	3,674.00	162.45	4.42%

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	7,892.66		21,251.29	29,143.95
2. State Lottery Revenue	8560	62,458.00		22,044.00	84,502.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		70,350.66	0.00	43,295.29	113,645.95
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	29,917.94		2,128.39	32,046.33
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,190.61			7,190.61
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	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		37,108.55	0.00	2,128.39	39,236.94
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	33,242.11	0.00	41,166.90	74,409.01
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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	390,898.24	1,745.15	824,682.26	2,307.45	864,858.33
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							
1110 Regular Education, K-12			4.48	0.75	66.00	1.00	7.00
3100 Alternative Schools							
3200 Continuation Schools					0.50		
3300 Independent Study Centers					0.50		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
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	69,293.36	0.00	69,293.36	6,466.54	75,759.90	
1110	Regular Education, K-12	3,533,301.67	2,072,182.74	5,605,484.41	523,110.59	6,128,595.00	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	108,550.18	6,154.35	114,704.53	10,704.37	125,408.90	
3300	Independent Study Centers	107,645.80	6,154.35	113,800.15	10,619.97	124,420.12	
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	119,520.66	0.00	119,520.66	11,153.81	130,674.47	
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	40,227.56	0.00	40,227.56	3,754.08	43,981.64	
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)	30,399.86	0.00	30,399.86	2,836.95	33,236.81	
Other Goals							
7110	Nonagency - Educational	310,139.63	0.00	310,139.63	28,942.61	339,082.24	
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				15,195.16	15,195.16	
----	Other Outgo				183,623.07	183,623.07	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	17,673.97	17,673.97	
----	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	4,319,078.72	2,084,491.44	6,403,570.16	615,262.89	7,217,651.28	

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	69,293.36	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	69,293.36
1110	Regular Education, K-12	2,916,348.96	136,079.38	50,406.77	2,541.90	14,286.62	330,418.76	83,219.28			0.00	0.00	3,533,301.67
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	104,600.52	0.00	0.00	0.00	0.00	0.00	0.00			3,949.66	0.00	108,550.18
3300	Independent Study Centers	107,645.80	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	107,645.80
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 Specialized Secondary	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	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	117,245.91	0.00	0.00	0.00	0.00	0.00	0.00			2,274.75	0.00	119,520.66
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	40,227.56	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	40,227.56
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	30,399.86	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	30,399.86
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	144,800.00	0.00	0.00	0.00	0.00	154,574.67	10,764.96	0.00	310,139.63
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
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
Total Direct Charged Costs		3,385,761.97	136,079.38	50,406.77	147,341.90	14,286.62	330,418.76	83,219.28	0.00	154,574.67	16,989.37	0.00	4,319,078.72

* 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	0.00
1110	Regular Education, K-12	392,643.39	814,681.02	864,858.33	2,072,182.74	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	6,154.35	0.00	6,154.35	
3300	Independent Study Centers	0.00	6,154.35	0.00	6,154.35	
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	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
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 Svcs.	0.00	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	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		392,643.39	826,989.72	864,858.33	2,084,491.44	

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)	222,335.25
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	13,095.75
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	265,762.89
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	114,069.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	615,262.89
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	4,319,078.72
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,084,491.44
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	6,403,570.16
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)	189,388.57
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	189,388.57
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		6,592,958.73
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		9.33%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			15,195.16		15,195.16
Other Outgo (Objects 1000-7999)				183,623.07	183,623.07
Total Other Costs	0.00	0.00	15,195.16	183,623.07	198,818.23

Description	2019-20 Actual	2020-21 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved by SELPA governance: _____			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.4, B, and C)			
	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			
F. Program Specialist/Regionalized Services for NSS Apportionment			
G. Low Incidence Apportionment			
H. Out of Home Care Apportionment			
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			
			0.00%
J. Adjustment for NSS with Declining Enrollment			
			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)			
	0.00	0.00	0.00%
L. Mental Health Apportionment			
			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			
N. Federal IDEA - Section 619 Preschool			
			0.00%
O. Other Federal Discretionary Grants			
			0.00%
P. Other Adjustments			
			0.00%
Q. Total SELPA Revenues (Sum lines K through P)			
	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sierra County Office of Education (AW00)			
			0.00%
Sierra-Plumas Joint Unified (AW01)			
			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)			
	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 46-70177-0000000 Sierra-Plumas Joint Unified		
Selected SELPA: AW		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AW	Sierra County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	96,759.82		
Fund Reconciliation							0.00	96,759.82
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAPITAL SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					96,759.82	0.00		
Fund Reconciliation							96,759.82	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
65 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	96,759.82	96,759.82	96,759.82	96,759.82

August 24, 2020

Superintendent James Berardi
Sierra Plumas Joint Unified School District/Sierra County Office of Education
109 Beckwith Road
Loyalton, CA 96118

LETTER OF RESIGNATION

Dear Mr. Berardi:

With a heavy heart I am informing you and SPJUSD/SCOE of my intent to resign from my teaching position at Loyalton High School. I am requesting to be released from my contract, effective today August 24, 2020.

I sincerely apologize for this coming so close to the beginning of the school year. A unique opportunity at Sugar Bowl Academy became available on very short notice. LHS and SPJUSD staff have been an incredible professional family and I truly appreciate the opportunities that I have had here. This was an extremely difficult decision to make but ultimately is the best path forward for my family. I feel that it is important that you know that this decision was based primarily on being able to spend more time with my family, and does not reflect on the financial or professional context of working at LHS, including our approach to COVID-19.

Mr. Jones and I are working on transitional steps to make the integration of a new faculty member easier under this tight time frame and within the distance learning environment. If you have any questions, please call me at .

Sincerely,

A handwritten signature in black ink that reads "Jason S. Adams". The signature is written in a cursive style with a large initial 'J'.

Jason S. Adams

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

CONFLICT-OF-INTEREST CODE

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) that contains the terms of a standard conflict-of-interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices, designating positions and establishing disclosure categories, shall constitute the conflict-of-interest code of the **Sierra-Plumas Joint Unified School District (District)**.

Individuals holding designated positions shall file their statements of economic interests with the **District**, which will make the statements available for public inspection and reproduction at 109 Beckwith Road, Loyalton, California. (Gov. Code Sec. 81008.) All statements will be retained by the **District**.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

CONFLICT-OF-INTEREST CODE

**APPENDIX A
DESIGNATED POSITIONS**

<u>POSITION</u>	<u>CATEGORY</u>
Governing Board of Education Members	1
Superintendent of Schools	1
Business Manager	2
School Site Administrators	2
SELPA Director	2
Technology Director	2
Consultants/New Positions	*

Note: The positions of Superintendent of Schools and Business Manager are Sierra County Office of Education staff members who act in a staff capacity.

* Consultants/New positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The Superintendent may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The Superintendent's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code. (Gov. Code Section 81008.)

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

CONFLICT-OF-INTEREST CODE

APPENDIX B DISCLOSURE CATEGORIES

Category 1:

Designated position in this category must report:

- Interest in real property located entirely or partly within District boundaries, or within two miles of District boundaries or of any land owned or used by the District. Such interests include any leasehold, beneficial or ownership interest, or option to acquire such interest in real property.
- Investments and business positions in business entities and income, including gifts, loans, and travel payments, from, sources which:
 - Are engaged in the acquisition or disposal of real property within the District,
 - Are contractors that are, or have been within the past two years, engaged in work or services of the type used by the District, or
 - Are of the type which engages in the manufacture, sale, repair, rental or distribution of school supplies, books, materials, school furnishings, or equipment of the type utilized by the District.

Category 2:

Designated position in this category must report:

- Investments and business positions in business entities and income, including gifts, loans, and travel payments, from, sources which:
 - Are contractors engaged in work or services of the type to be used by the department,
 - Are of the type which engages in the manufacture, sale, repair, rental or distribution of school supplies, books, materials, school furnishings, or equipment of the type utilized by the department in which the designated position manages or directs.

